



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB2532

Introduced 2/26/2021, by Sen. Chapin Rose

SYNOPSIS AS INTRODUCED:

35 ILCS 105/9	from Ch. 120, par. 439.9
35 ILCS 110/9	from Ch. 120, par. 439.39
35 ILCS 115/9	from Ch. 120, par. 439.109
35 ILCS 120/3	from Ch. 120, par. 442
425 ILCS 35/2	from Ch. 127 1/2, par. 128
425 ILCS 35/2.2	

Amends the Pyrotechnic Use Act. Provides that the provision prohibiting the sale and use of fireworks does not apply to D.O.T. Class C common fireworks. Provides that D.O.T. Class C common fireworks may only be purchased by individuals over the age of 18. Provides that fireworks may only be discharged by individuals over the age of 18. Repeals provisions concerning fireworks consumer display permits. Amends the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act. Provides that, beginning on January 1, 2022, each month the Department of Revenue shall pay into the Fire Prevention Fund 50% of the net revenue realized for the preceding month from the tax imposed on the selling price of D.O.T. Class C common fireworks. Effective immediately, except that provisions amending the Pyrotechnic Use Act take effect on January 1, 2022.

LRB102 16276 HLH 21658 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Use Tax Act is amended by changing Section 9
5 as follows:

6 (35 ILCS 105/9) (from Ch. 120, par. 439.9)

7 Sec. 9. Except as to motor vehicles, watercraft, aircraft,
8 and trailers that are required to be registered with an agency
9 of this State, each retailer required or authorized to collect
10 the tax imposed by this Act shall pay to the Department the
11 amount of such tax (except as otherwise provided) at the time
12 when he is required to file his return for the period during
13 which such tax was collected, less a discount of 2.1% prior to
14 January 1, 1990, and 1.75% on and after January 1, 1990, or \$5
15 per calendar year, whichever is greater, which is allowed to
16 reimburse the retailer for expenses incurred in collecting the
17 tax, keeping records, preparing and filing returns, remitting
18 the tax and supplying data to the Department on request. The
19 discount under this Section is not allowed for the 1.25%
20 portion of taxes paid on aviation fuel that is subject to the
21 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
22 47133. In the case of retailers who report and pay the tax on a
23 transaction by transaction basis, as provided in this Section,

1 such discount shall be taken with each such tax remittance
2 instead of when such retailer files his periodic return. The
3 discount allowed under this Section is allowed only for
4 returns that are filed in the manner required by this Act. The
5 Department may disallow the discount for retailers whose
6 certificate of registration is revoked at the time the return
7 is filed, but only if the Department's decision to revoke the
8 certificate of registration has become final. A retailer need
9 not remit that part of any tax collected by him to the extent
10 that he is required to remit and does remit the tax imposed by
11 the Retailers' Occupation Tax Act, with respect to the sale of
12 the same property.

13 Where such tangible personal property is sold under a
14 conditional sales contract, or under any other form of sale
15 wherein the payment of the principal sum, or a part thereof, is
16 extended beyond the close of the period for which the return is
17 filed, the retailer, in collecting the tax (except as to motor
18 vehicles, watercraft, aircraft, and trailers that are required
19 to be registered with an agency of this State), may collect for
20 each tax return period, only the tax applicable to that part of
21 the selling price actually received during such tax return
22 period.

23 Except as provided in this Section, on or before the
24 twentieth day of each calendar month, such retailer shall file
25 a return for the preceding calendar month. Such return shall
26 be filed on forms prescribed by the Department and shall

1 furnish such information as the Department may reasonably
2 require. On and after January 1, 2018, except for returns for
3 motor vehicles, watercraft, aircraft, and trailers that are
4 required to be registered with an agency of this State, with
5 respect to retailers whose annual gross receipts average
6 \$20,000 or more, all returns required to be filed pursuant to
7 this Act shall be filed electronically. Retailers who
8 demonstrate that they do not have access to the Internet or
9 demonstrate hardship in filing electronically may petition the
10 Department to waive the electronic filing requirement.

11 The Department may require returns to be filed on a
12 quarterly basis. If so required, a return for each calendar
13 quarter shall be filed on or before the twentieth day of the
14 calendar month following the end of such calendar quarter. The
15 taxpayer shall also file a return with the Department for each
16 of the first two months of each calendar quarter, on or before
17 the twentieth day of the following calendar month, stating:

18 1. The name of the seller;

19 2. The address of the principal place of business from
20 which he engages in the business of selling tangible
21 personal property at retail in this State;

22 3. The total amount of taxable receipts received by
23 him during the preceding calendar month from sales of
24 tangible personal property by him during such preceding
25 calendar month, including receipts from charge and time
26 sales, but less all deductions allowed by law;

1 4. The amount of credit provided in Section 2d of this
2 Act;

3 5. The amount of tax due;

4 5-5. The signature of the taxpayer; and

5 6. Such other reasonable information as the Department
6 may require.

7 Each retailer required or authorized to collect the tax
8 imposed by this Act on aviation fuel sold at retail in this
9 State during the preceding calendar month shall, instead of
10 reporting and paying tax on aviation fuel as otherwise
11 required by this Section, report and pay such tax on a separate
12 aviation fuel tax return. The requirements related to the
13 return shall be as otherwise provided in this Section.
14 Notwithstanding any other provisions of this Act to the
15 contrary, retailers collecting tax on aviation fuel shall file
16 all aviation fuel tax returns and shall make all aviation fuel
17 tax payments by electronic means in the manner and form
18 required by the Department. For purposes of this Section,
19 "aviation fuel" means jet fuel and aviation gasoline.

20 If a taxpayer fails to sign a return within 30 days after
21 the proper notice and demand for signature by the Department,
22 the return shall be considered valid and any amount shown to be
23 due on the return shall be deemed assessed.

24 Notwithstanding any other provision of this Act to the
25 contrary, retailers subject to tax on cannabis shall file all
26 cannabis tax returns and shall make all cannabis tax payments

1 by electronic means in the manner and form required by the
2 Department.

3 Beginning October 1, 1993, a taxpayer who has an average
4 monthly tax liability of \$150,000 or more shall make all
5 payments required by rules of the Department by electronic
6 funds transfer. Beginning October 1, 1994, a taxpayer who has
7 an average monthly tax liability of \$100,000 or more shall
8 make all payments required by rules of the Department by
9 electronic funds transfer. Beginning October 1, 1995, a
10 taxpayer who has an average monthly tax liability of \$50,000
11 or more shall make all payments required by rules of the
12 Department by electronic funds transfer. Beginning October 1,
13 2000, a taxpayer who has an annual tax liability of \$200,000 or
14 more shall make all payments required by rules of the
15 Department by electronic funds transfer. The term "annual tax
16 liability" shall be the sum of the taxpayer's liabilities
17 under this Act, and under all other State and local occupation
18 and use tax laws administered by the Department, for the
19 immediately preceding calendar year. The term "average monthly
20 tax liability" means the sum of the taxpayer's liabilities
21 under this Act, and under all other State and local occupation
22 and use tax laws administered by the Department, for the
23 immediately preceding calendar year divided by 12. Beginning
24 on October 1, 2002, a taxpayer who has a tax liability in the
25 amount set forth in subsection (b) of Section 2505-210 of the
26 Department of Revenue Law shall make all payments required by

1 rules of the Department by electronic funds transfer.

2 Before August 1 of each year beginning in 1993, the
3 Department shall notify all taxpayers required to make
4 payments by electronic funds transfer. All taxpayers required
5 to make payments by electronic funds transfer shall make those
6 payments for a minimum of one year beginning on October 1.

7 Any taxpayer not required to make payments by electronic
8 funds transfer may make payments by electronic funds transfer
9 with the permission of the Department.

10 All taxpayers required to make payment by electronic funds
11 transfer and any taxpayers authorized to voluntarily make
12 payments by electronic funds transfer shall make those
13 payments in the manner authorized by the Department.

14 The Department shall adopt such rules as are necessary to
15 effectuate a program of electronic funds transfer and the
16 requirements of this Section.

17 Before October 1, 2000, if the taxpayer's average monthly
18 tax liability to the Department under this Act, the Retailers'
19 Occupation Tax Act, the Service Occupation Tax Act, the
20 Service Use Tax Act was \$10,000 or more during the preceding 4
21 complete calendar quarters, he shall file a return with the
22 Department each month by the 20th day of the month next
23 following the month during which such tax liability is
24 incurred and shall make payments to the Department on or
25 before the 7th, 15th, 22nd and last day of the month during
26 which such liability is incurred. On and after October 1,

1 2000, if the taxpayer's average monthly tax liability to the
2 Department under this Act, the Retailers' Occupation Tax Act,
3 the Service Occupation Tax Act, and the Service Use Tax Act was
4 \$20,000 or more during the preceding 4 complete calendar
5 quarters, he shall file a return with the Department each
6 month by the 20th day of the month next following the month
7 during which such tax liability is incurred and shall make
8 payment to the Department on or before the 7th, 15th, 22nd and
9 last day of the month during which such liability is incurred.
10 If the month during which such tax liability is incurred began
11 prior to January 1, 1985, each payment shall be in an amount
12 equal to 1/4 of the taxpayer's actual liability for the month
13 or an amount set by the Department not to exceed 1/4 of the
14 average monthly liability of the taxpayer to the Department
15 for the preceding 4 complete calendar quarters (excluding the
16 month of highest liability and the month of lowest liability
17 in such 4 quarter period). If the month during which such tax
18 liability is incurred begins on or after January 1, 1985, and
19 prior to January 1, 1987, each payment shall be in an amount
20 equal to 22.5% of the taxpayer's actual liability for the
21 month or 27.5% of the taxpayer's liability for the same
22 calendar month of the preceding year. If the month during
23 which such tax liability is incurred begins on or after
24 January 1, 1987, and prior to January 1, 1988, each payment
25 shall be in an amount equal to 22.5% of the taxpayer's actual
26 liability for the month or 26.25% of the taxpayer's liability

1 for the same calendar month of the preceding year. If the month
2 during which such tax liability is incurred begins on or after
3 January 1, 1988, and prior to January 1, 1989, or begins on or
4 after January 1, 1996, each payment shall be in an amount equal
5 to 22.5% of the taxpayer's actual liability for the month or
6 25% of the taxpayer's liability for the same calendar month of
7 the preceding year. If the month during which such tax
8 liability is incurred begins on or after January 1, 1989, and
9 prior to January 1, 1996, each payment shall be in an amount
10 equal to 22.5% of the taxpayer's actual liability for the
11 month or 25% of the taxpayer's liability for the same calendar
12 month of the preceding year or 100% of the taxpayer's actual
13 liability for the quarter monthly reporting period. The amount
14 of such quarter monthly payments shall be credited against the
15 final tax liability of the taxpayer's return for that month.
16 Before October 1, 2000, once applicable, the requirement of
17 the making of quarter monthly payments to the Department shall
18 continue until such taxpayer's average monthly liability to
19 the Department during the preceding 4 complete calendar
20 quarters (excluding the month of highest liability and the
21 month of lowest liability) is less than \$9,000, or until such
22 taxpayer's average monthly liability to the Department as
23 computed for each calendar quarter of the 4 preceding complete
24 calendar quarter period is less than \$10,000. However, if a
25 taxpayer can show the Department that a substantial change in
26 the taxpayer's business has occurred which causes the taxpayer

1 to anticipate that his average monthly tax liability for the
2 reasonably foreseeable future will fall below the \$10,000
3 threshold stated above, then such taxpayer may petition the
4 Department for change in such taxpayer's reporting status. On
5 and after October 1, 2000, once applicable, the requirement of
6 the making of quarter monthly payments to the Department shall
7 continue until such taxpayer's average monthly liability to
8 the Department during the preceding 4 complete calendar
9 quarters (excluding the month of highest liability and the
10 month of lowest liability) is less than \$19,000 or until such
11 taxpayer's average monthly liability to the Department as
12 computed for each calendar quarter of the 4 preceding complete
13 calendar quarter period is less than \$20,000. However, if a
14 taxpayer can show the Department that a substantial change in
15 the taxpayer's business has occurred which causes the taxpayer
16 to anticipate that his average monthly tax liability for the
17 reasonably foreseeable future will fall below the \$20,000
18 threshold stated above, then such taxpayer may petition the
19 Department for a change in such taxpayer's reporting status.
20 The Department shall change such taxpayer's reporting status
21 unless it finds that such change is seasonal in nature and not
22 likely to be long term. If any such quarter monthly payment is
23 not paid at the time or in the amount required by this Section,
24 then the taxpayer shall be liable for penalties and interest
25 on the difference between the minimum amount due and the
26 amount of such quarter monthly payment actually and timely

1 paid, except insofar as the taxpayer has previously made
2 payments for that month to the Department in excess of the
3 minimum payments previously due as provided in this Section.
4 The Department shall make reasonable rules and regulations to
5 govern the quarter monthly payment amount and quarter monthly
6 payment dates for taxpayers who file on other than a calendar
7 monthly basis.

8 If any such payment provided for in this Section exceeds
9 the taxpayer's liabilities under this Act, the Retailers'
10 Occupation Tax Act, the Service Occupation Tax Act and the
11 Service Use Tax Act, as shown by an original monthly return,
12 the Department shall issue to the taxpayer a credit memorandum
13 no later than 30 days after the date of payment, which
14 memorandum may be submitted by the taxpayer to the Department
15 in payment of tax liability subsequently to be remitted by the
16 taxpayer to the Department or be assigned by the taxpayer to a
17 similar taxpayer under this Act, the Retailers' Occupation Tax
18 Act, the Service Occupation Tax Act or the Service Use Tax Act,
19 in accordance with reasonable rules and regulations to be
20 prescribed by the Department, except that if such excess
21 payment is shown on an original monthly return and is made
22 after December 31, 1986, no credit memorandum shall be issued,
23 unless requested by the taxpayer. If no such request is made,
24 the taxpayer may credit such excess payment against tax
25 liability subsequently to be remitted by the taxpayer to the
26 Department under this Act, the Retailers' Occupation Tax Act,

1 the Service Occupation Tax Act or the Service Use Tax Act, in
2 accordance with reasonable rules and regulations prescribed by
3 the Department. If the Department subsequently determines that
4 all or any part of the credit taken was not actually due to the
5 taxpayer, the taxpayer's 2.1% or 1.75% vendor's discount shall
6 be reduced by 2.1% or 1.75% of the difference between the
7 credit taken and that actually due, and the taxpayer shall be
8 liable for penalties and interest on such difference.

9 If the retailer is otherwise required to file a monthly
10 return and if the retailer's average monthly tax liability to
11 the Department does not exceed \$200, the Department may
12 authorize his returns to be filed on a quarter annual basis,
13 with the return for January, February, and March of a given
14 year being due by April 20 of such year; with the return for
15 April, May and June of a given year being due by July 20 of
16 such year; with the return for July, August and September of a
17 given year being due by October 20 of such year, and with the
18 return for October, November and December of a given year
19 being due by January 20 of the following year.

20 If the retailer is otherwise required to file a monthly or
21 quarterly return and if the retailer's average monthly tax
22 liability to the Department does not exceed \$50, the
23 Department may authorize his returns to be filed on an annual
24 basis, with the return for a given year being due by January 20
25 of the following year.

26 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as
2 monthly returns.

3 Notwithstanding any other provision in this Act concerning
4 the time within which a retailer may file his return, in the
5 case of any retailer who ceases to engage in a kind of business
6 which makes him responsible for filing returns under this Act,
7 such retailer shall file a final return under this Act with the
8 Department not more than one month after discontinuing such
9 business.

10 In addition, with respect to motor vehicles, watercraft,
11 aircraft, and trailers that are required to be registered with
12 an agency of this State, except as otherwise provided in this
13 Section, every retailer selling this kind of tangible personal
14 property shall file, with the Department, upon a form to be
15 prescribed and supplied by the Department, a separate return
16 for each such item of tangible personal property which the
17 retailer sells, except that if, in the same transaction, (i) a
18 retailer of aircraft, watercraft, motor vehicles or trailers
19 transfers more than one aircraft, watercraft, motor vehicle or
20 trailer to another aircraft, watercraft, motor vehicle or
21 trailer retailer for the purpose of resale or (ii) a retailer
22 of aircraft, watercraft, motor vehicles, or trailers transfers
23 more than one aircraft, watercraft, motor vehicle, or trailer
24 to a purchaser for use as a qualifying rolling stock as
25 provided in Section 3-55 of this Act, then that seller may
26 report the transfer of all the aircraft, watercraft, motor

1 vehicles or trailers involved in that transaction to the
2 Department on the same uniform invoice-transaction reporting
3 return form. For purposes of this Section, "watercraft" means
4 a Class 2, Class 3, or Class 4 watercraft as defined in Section
5 3-2 of the Boat Registration and Safety Act, a personal
6 watercraft, or any boat equipped with an inboard motor.

7 In addition, with respect to motor vehicles, watercraft,
8 aircraft, and trailers that are required to be registered with
9 an agency of this State, every person who is engaged in the
10 business of leasing or renting such items and who, in
11 connection with such business, sells any such item to a
12 retailer for the purpose of resale is, notwithstanding any
13 other provision of this Section to the contrary, authorized to
14 meet the return-filing requirement of this Act by reporting
15 the transfer of all the aircraft, watercraft, motor vehicles,
16 or trailers transferred for resale during a month to the
17 Department on the same uniform invoice-transaction reporting
18 return form on or before the 20th of the month following the
19 month in which the transfer takes place. Notwithstanding any
20 other provision of this Act to the contrary, all returns filed
21 under this paragraph must be filed by electronic means in the
22 manner and form as required by the Department.

23 The transaction reporting return in the case of motor
24 vehicles or trailers that are required to be registered with
25 an agency of this State, shall be the same document as the
26 Uniform Invoice referred to in Section 5-402 of the Illinois

1 Vehicle Code and must show the name and address of the seller;
2 the name and address of the purchaser; the amount of the
3 selling price including the amount allowed by the retailer for
4 traded-in property, if any; the amount allowed by the retailer
5 for the traded-in tangible personal property, if any, to the
6 extent to which Section 2 of this Act allows an exemption for
7 the value of traded-in property; the balance payable after
8 deducting such trade-in allowance from the total selling
9 price; the amount of tax due from the retailer with respect to
10 such transaction; the amount of tax collected from the
11 purchaser by the retailer on such transaction (or satisfactory
12 evidence that such tax is not due in that particular instance,
13 if that is claimed to be the fact); the place and date of the
14 sale; a sufficient identification of the property sold; such
15 other information as is required in Section 5-402 of the
16 Illinois Vehicle Code, and such other information as the
17 Department may reasonably require.

18 The transaction reporting return in the case of watercraft
19 and aircraft must show the name and address of the seller; the
20 name and address of the purchaser; the amount of the selling
21 price including the amount allowed by the retailer for
22 traded-in property, if any; the amount allowed by the retailer
23 for the traded-in tangible personal property, if any, to the
24 extent to which Section 2 of this Act allows an exemption for
25 the value of traded-in property; the balance payable after
26 deducting such trade-in allowance from the total selling

1 price; the amount of tax due from the retailer with respect to
2 such transaction; the amount of tax collected from the
3 purchaser by the retailer on such transaction (or satisfactory
4 evidence that such tax is not due in that particular instance,
5 if that is claimed to be the fact); the place and date of the
6 sale, a sufficient identification of the property sold, and
7 such other information as the Department may reasonably
8 require.

9 Such transaction reporting return shall be filed not later
10 than 20 days after the date of delivery of the item that is
11 being sold, but may be filed by the retailer at any time sooner
12 than that if he chooses to do so. The transaction reporting
13 return and tax remittance or proof of exemption from the tax
14 that is imposed by this Act may be transmitted to the
15 Department by way of the State agency with which, or State
16 officer with whom, the tangible personal property must be
17 titled or registered (if titling or registration is required)
18 if the Department and such agency or State officer determine
19 that this procedure will expedite the processing of
20 applications for title or registration.

21 With each such transaction reporting return, the retailer
22 shall remit the proper amount of tax due (or shall submit
23 satisfactory evidence that the sale is not taxable if that is
24 the case), to the Department or its agents, whereupon the
25 Department shall issue, in the purchaser's name, a tax receipt
26 (or a certificate of exemption if the Department is satisfied

1 that the particular sale is tax exempt) which such purchaser
2 may submit to the agency with which, or State officer with
3 whom, he must title or register the tangible personal property
4 that is involved (if titling or registration is required) in
5 support of such purchaser's application for an Illinois
6 certificate or other evidence of title or registration to such
7 tangible personal property.

8 No retailer's failure or refusal to remit tax under this
9 Act precludes a user, who has paid the proper tax to the
10 retailer, from obtaining his certificate of title or other
11 evidence of title or registration (if titling or registration
12 is required) upon satisfying the Department that such user has
13 paid the proper tax (if tax is due) to the retailer. The
14 Department shall adopt appropriate rules to carry out the
15 mandate of this paragraph.

16 If the user who would otherwise pay tax to the retailer
17 wants the transaction reporting return filed and the payment
18 of tax or proof of exemption made to the Department before the
19 retailer is willing to take these actions and such user has not
20 paid the tax to the retailer, such user may certify to the fact
21 of such delay by the retailer, and may (upon the Department
22 being satisfied of the truth of such certification) transmit
23 the information required by the transaction reporting return
24 and the remittance for tax or proof of exemption directly to
25 the Department and obtain his tax receipt or exemption
26 determination, in which event the transaction reporting return

1 and tax remittance (if a tax payment was required) shall be
2 credited by the Department to the proper retailer's account
3 with the Department, but without the 2.1% or 1.75% discount
4 provided for in this Section being allowed. When the user pays
5 the tax directly to the Department, he shall pay the tax in the
6 same amount and in the same form in which it would be remitted
7 if the tax had been remitted to the Department by the retailer.

8 Where a retailer collects the tax with respect to the
9 selling price of tangible personal property which he sells and
10 the purchaser thereafter returns such tangible personal
11 property and the retailer refunds the selling price thereof to
12 the purchaser, such retailer shall also refund, to the
13 purchaser, the tax so collected from the purchaser. When
14 filing his return for the period in which he refunds such tax
15 to the purchaser, the retailer may deduct the amount of the tax
16 so refunded by him to the purchaser from any other use tax
17 which such retailer may be required to pay or remit to the
18 Department, as shown by such return, if the amount of the tax
19 to be deducted was previously remitted to the Department by
20 such retailer. If the retailer has not previously remitted the
21 amount of such tax to the Department, he is entitled to no
22 deduction under this Act upon refunding such tax to the
23 purchaser.

24 Any retailer filing a return under this Section shall also
25 include (for the purpose of paying tax thereon) the total tax
26 covered by such return upon the selling price of tangible

1 personal property purchased by him at retail from a retailer,
2 but as to which the tax imposed by this Act was not collected
3 from the retailer filing such return, and such retailer shall
4 remit the amount of such tax to the Department when filing such
5 return.

6 If experience indicates such action to be practicable, the
7 Department may prescribe and furnish a combination or joint
8 return which will enable retailers, who are required to file
9 returns hereunder and also under the Retailers' Occupation Tax
10 Act, to furnish all the return information required by both
11 Acts on the one form.

12 Where the retailer has more than one business registered
13 with the Department under separate registration under this
14 Act, such retailer may not file each return that is due as a
15 single return covering all such registered businesses, but
16 shall file separate returns for each such registered business.

17 Beginning January 1, 1990, each month the Department shall
18 pay into the State and Local Sales Tax Reform Fund, a special
19 fund in the State Treasury which is hereby created, the net
20 revenue realized for the preceding month from the 1% tax
21 imposed under this Act.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the County and Mass Transit District Fund 4% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate on the selling price of tangible personal
26 property which is purchased outside Illinois at retail from a

1 retailer and which is titled or registered by an agency of this
2 State's government.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the State and Local Sales Tax Reform Fund, a special
5 fund in the State Treasury, 20% of the net revenue realized for
6 the preceding month from the 6.25% general rate on the selling
7 price of tangible personal property, other than (i) tangible
8 personal property which is purchased outside Illinois at
9 retail from a retailer and which is titled or registered by an
10 agency of this State's government and (ii) aviation fuel sold
11 on or after December 1, 2019. This exception for aviation fuel
12 only applies for so long as the revenue use requirements of 49
13 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

14 For aviation fuel sold on or after December 1, 2019, each
15 month the Department shall pay into the State Aviation Program
16 Fund 20% of the net revenue realized for the preceding month
17 from the 6.25% general rate on the selling price of aviation
18 fuel, less an amount estimated by the Department to be
19 required for refunds of the 20% portion of the tax on aviation
20 fuel under this Act, which amount shall be deposited into the
21 Aviation Fuel Sales Tax Refund Fund. The Department shall only
22 pay moneys into the State Aviation Program Fund and the
23 Aviation Fuels Sales Tax Refund Fund under this Act for so long
24 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
25 U.S.C. 47133 are binding on the State.

26 Beginning August 1, 2000, each month the Department shall

1 pay into the State and Local Sales Tax Reform Fund 100% of the
2 net revenue realized for the preceding month from the 1.25%
3 rate on the selling price of motor fuel and gasohol. Beginning
4 September 1, 2010, each month the Department shall pay into
5 the State and Local Sales Tax Reform Fund 100% of the net
6 revenue realized for the preceding month from the 1.25% rate
7 on the selling price of sales tax holiday items.

8 Beginning January 1, 1990, each month the Department shall
9 pay into the Local Government Tax Fund 16% of the net revenue
10 realized for the preceding month from the 6.25% general rate
11 on the selling price of tangible personal property which is
12 purchased outside Illinois at retail from a retailer and which
13 is titled or registered by an agency of this State's
14 government.

15 Beginning October 1, 2009, each month the Department shall
16 pay into the Capital Projects Fund an amount that is equal to
17 an amount estimated by the Department to represent 80% of the
18 net revenue realized for the preceding month from the sale of
19 candy, grooming and hygiene products, and soft drinks that had
20 been taxed at a rate of 1% prior to September 1, 2009 but that
21 are now taxed at 6.25%.

22 Beginning July 1, 2011, each month the Department shall
23 pay into the Clean Air Act Permit Fund 80% of the net revenue
24 realized for the preceding month from the 6.25% general rate
25 on the selling price of sorbents used in Illinois in the
26 process of sorbent injection as used to comply with the

1 Environmental Protection Act or the federal Clean Air Act, but
2 the total payment into the Clean Air Act Permit Fund under this
3 Act and the Retailers' Occupation Tax Act shall not exceed
4 \$2,000,000 in any fiscal year.

5 Beginning on January 1, 2022, each month the Department
6 shall pay into the Fire Prevention Fund 50% of the net revenue
7 realized for the preceding month from the tax imposed on the
8 selling price of D.O.T. Class C common fireworks.

9 Beginning July 1, 2013, each month the Department shall
10 pay into the Underground Storage Tank Fund from the proceeds
11 collected under this Act, the Service Use Tax Act, the Service
12 Occupation Tax Act, and the Retailers' Occupation Tax Act an
13 amount equal to the average monthly deficit in the Underground
14 Storage Tank Fund during the prior year, as certified annually
15 by the Illinois Environmental Protection Agency, but the total
16 payment into the Underground Storage Tank Fund under this Act,
17 the Service Use Tax Act, the Service Occupation Tax Act, and
18 the Retailers' Occupation Tax Act shall not exceed \$18,000,000
19 in any State fiscal year. As used in this paragraph, the
20 "average monthly deficit" shall be equal to the difference
21 between the average monthly claims for payment by the fund and
22 the average monthly revenues deposited into the fund,
23 excluding payments made pursuant to this paragraph.

24 Beginning July 1, 2015, of the remainder of the moneys
25 received by the Department under this Act, the Service Use Tax
26 Act, the Service Occupation Tax Act, and the Retailers'

1 Occupation Tax Act, each month the Department shall deposit
2 \$500,000 into the State Crime Laboratory Fund.

3 Of the remainder of the moneys received by the Department
4 pursuant to this Act, (a) 1.75% thereof shall be paid into the
5 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
6 and after July 1, 1989, 3.8% thereof shall be paid into the
7 Build Illinois Fund; provided, however, that if in any fiscal
8 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
9 may be, of the moneys received by the Department and required
10 to be paid into the Build Illinois Fund pursuant to Section 3
11 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
12 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
13 Service Occupation Tax Act, such Acts being hereinafter called
14 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
15 may be, of moneys being hereinafter called the "Tax Act
16 Amount", and (2) the amount transferred to the Build Illinois
17 Fund from the State and Local Sales Tax Reform Fund shall be
18 less than the Annual Specified Amount (as defined in Section 3
19 of the Retailers' Occupation Tax Act), an amount equal to the
20 difference shall be immediately paid into the Build Illinois
21 Fund from other moneys received by the Department pursuant to
22 the Tax Acts; and further provided, that if on the last
23 business day of any month the sum of (1) the Tax Act Amount
24 required to be deposited into the Build Illinois Bond Account
25 in the Build Illinois Fund during such month and (2) the amount
26 transferred during such month to the Build Illinois Fund from

1 the State and Local Sales Tax Reform Fund shall have been less
2 than 1/12 of the Annual Specified Amount, an amount equal to
3 the difference shall be immediately paid into the Build
4 Illinois Fund from other moneys received by the Department
5 pursuant to the Tax Acts; and, further provided, that in no
6 event shall the payments required under the preceding proviso
7 result in aggregate payments into the Build Illinois Fund
8 pursuant to this clause (b) for any fiscal year in excess of
9 the greater of (i) the Tax Act Amount or (ii) the Annual
10 Specified Amount for such fiscal year; and, further provided,
11 that the amounts payable into the Build Illinois Fund under
12 this clause (b) shall be payable only until such time as the
13 aggregate amount on deposit under each trust indenture
14 securing Bonds issued and outstanding pursuant to the Build
15 Illinois Bond Act is sufficient, taking into account any
16 future investment income, to fully provide, in accordance with
17 such indenture, for the defeasance of or the payment of the
18 principal of, premium, if any, and interest on the Bonds
19 secured by such indenture and on any Bonds expected to be
20 issued thereafter and all fees and costs payable with respect
21 thereto, all as certified by the Director of the Bureau of the
22 Budget (now Governor's Office of Management and Budget). If on
23 the last business day of any month in which Bonds are
24 outstanding pursuant to the Build Illinois Bond Act, the
25 aggregate of the moneys deposited in the Build Illinois Bond
26 Account in the Build Illinois Fund in such month shall be less

1 than the amount required to be transferred in such month from
2 the Build Illinois Bond Account to the Build Illinois Bond
3 Retirement and Interest Fund pursuant to Section 13 of the
4 Build Illinois Bond Act, an amount equal to such deficiency
5 shall be immediately paid from other moneys received by the
6 Department pursuant to the Tax Acts to the Build Illinois
7 Fund; provided, however, that any amounts paid to the Build
8 Illinois Fund in any fiscal year pursuant to this sentence
9 shall be deemed to constitute payments pursuant to clause (b)
10 of the preceding sentence and shall reduce the amount
11 otherwise payable for such fiscal year pursuant to clause (b)
12 of the preceding sentence. The moneys received by the
13 Department pursuant to this Act and required to be deposited
14 into the Build Illinois Fund are subject to the pledge, claim
15 and charge set forth in Section 12 of the Build Illinois Bond
16 Act.

17 Subject to payment of amounts into the Build Illinois Fund
18 as provided in the preceding paragraph or in any amendment
19 thereto hereafter enacted, the following specified monthly
20 installment of the amount requested in the certificate of the
21 Chairman of the Metropolitan Pier and Exposition Authority
22 provided under Section 8.25f of the State Finance Act, but not
23 in excess of the sums designated as "Total Deposit", shall be
24 deposited in the aggregate from collections under Section 9 of
25 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
26 9 of the Service Occupation Tax Act, and Section 3 of the

1 Retailers' Occupation Tax Act into the McCormick Place
2 Expansion Project Fund in the specified fiscal years.

3	Fiscal Year	Total Deposit
4	1993	\$0
5	1994	53,000,000
6	1995	58,000,000
7	1996	61,000,000
8	1997	64,000,000
9	1998	68,000,000
10	1999	71,000,000
11	2000	75,000,000
12	2001	80,000,000
13	2002	93,000,000
14	2003	99,000,000
15	2004	103,000,000
16	2005	108,000,000
17	2006	113,000,000
18	2007	119,000,000
19	2008	126,000,000
20	2009	132,000,000
21	2010	139,000,000
22	2011	146,000,000
23	2012	153,000,000
24	2013	161,000,000
25	2014	170,000,000
26	2015	179,000,000

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	300,000,000
7	2022	300,000,000
8	2023	300,000,000
9	2024	300,000,000
10	2025	300,000,000
11	2026	300,000,000
12	2027	375,000,000
13	2028	375,000,000
14	2029	375,000,000
15	2030	375,000,000
16	2031	375,000,000
17	2032	375,000,000
18	2033	375,000,000
19	2034	375,000,000
20	2035	375,000,000
21	2036	450,000,000

22 and
23 each fiscal year
24 thereafter that bonds
25 are outstanding under
26 Section 13.2 of the

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060.

4 Beginning July 20, 1993 and in each month of each fiscal
5 year thereafter, one-eighth of the amount requested in the
6 certificate of the Chairman of the Metropolitan Pier and
7 Exposition Authority for that fiscal year, less the amount
8 deposited into the McCormick Place Expansion Project Fund by
9 the State Treasurer in the respective month under subsection
10 (g) of Section 13 of the Metropolitan Pier and Exposition
11 Authority Act, plus cumulative deficiencies in the deposits
12 required under this Section for previous months and years,
13 shall be deposited into the McCormick Place Expansion Project
14 Fund, until the full amount requested for the fiscal year, but
15 not in excess of the amount specified above as "Total
16 Deposit", has been deposited.

17 Subject to payment of amounts into the Capital Projects
18 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, for aviation fuel sold on or after December 1, 2019,
22 the Department shall each month deposit into the Aviation Fuel
23 Sales Tax Refund Fund an amount estimated by the Department to
24 be required for refunds of the 80% portion of the tax on
25 aviation fuel under this Act. The Department shall only
26 deposit moneys into the Aviation Fuel Sales Tax Refund Fund

1 under this paragraph for so long as the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
3 binding on the State.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning July 1, 1993 and ending on September 30,
8 2013, the Department shall each month pay into the Illinois
9 Tax Increment Fund 0.27% of 80% of the net revenue realized for
10 the preceding month from the 6.25% general rate on the selling
11 price of tangible personal property.

12 Subject to payment of amounts into the Build Illinois Fund
13 and the McCormick Place Expansion Project Fund pursuant to the
14 preceding paragraphs or in any amendments thereto hereafter
15 enacted, beginning with the receipt of the first report of
16 taxes paid by an eligible business and continuing for a
17 25-year period, the Department shall each month pay into the
18 Energy Infrastructure Fund 80% of the net revenue realized
19 from the 6.25% general rate on the selling price of
20 Illinois-mined coal that was sold to an eligible business. For
21 purposes of this paragraph, the term "eligible business" means
22 a new electric generating facility certified pursuant to
23 Section 605-332 of the Department of Commerce and Economic
24 Opportunity Law of the Civil Administrative Code of Illinois.

25 Subject to payment of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

1 Tax Increment Fund, and the Energy Infrastructure Fund
2 pursuant to the preceding paragraphs or in any amendments to
3 this Section hereafter enacted, beginning on the first day of
4 the first calendar month to occur on or after August 26, 2014
5 (the effective date of Public Act 98-1098), each month, from
6 the collections made under Section 9 of the Use Tax Act,
7 Section 9 of the Service Use Tax Act, Section 9 of the Service
8 Occupation Tax Act, and Section 3 of the Retailers' Occupation
9 Tax Act, the Department shall pay into the Tax Compliance and
10 Administration Fund, to be used, subject to appropriation, to
11 fund additional auditors and compliance personnel at the
12 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
13 the cash receipts collected during the preceding fiscal year
14 by the Audit Bureau of the Department under the Use Tax Act,
15 the Service Use Tax Act, the Service Occupation Tax Act, the
16 Retailers' Occupation Tax Act, and associated local occupation
17 and use taxes administered by the Department.

18 Subject to payments of amounts into the Build Illinois
19 Fund, the McCormick Place Expansion Project Fund, the Illinois
20 Tax Increment Fund, the Energy Infrastructure Fund, and the
21 Tax Compliance and Administration Fund as provided in this
22 Section, beginning on July 1, 2018 the Department shall pay
23 each month into the Downstate Public Transportation Fund the
24 moneys required to be so paid under Section 2-3 of the
25 Downstate Public Transportation Act.

26 Subject to successful execution and delivery of a

1 public-private agreement between the public agency and private
 2 entity and completion of the civic build, beginning on July 1,
 3 2023, of the remainder of the moneys received by the
 4 Department under the Use Tax Act, the Service Use Tax Act, the
 5 Service Occupation Tax Act, and this Act, the Department shall
 6 deposit the following specified deposits in the aggregate from
 7 collections under the Use Tax Act, the Service Use Tax Act, the
 8 Service Occupation Tax Act, and the Retailers' Occupation Tax
 9 Act, as required under Section 8.25g of the State Finance Act
 10 for distribution consistent with the Public-Private
 11 Partnership for Civic and Transit Infrastructure Project Act.
 12 The moneys received by the Department pursuant to this Act and
 13 required to be deposited into the Civic and Transit
 14 Infrastructure Fund are subject to the pledge, claim, and
 15 charge set forth in Section 25-55 of the Public-Private
 16 Partnership for Civic and Transit Infrastructure Project Act.
 17 As used in this paragraph, "civic build", "private entity",
 18 "public-private agreement", and "public agency" have the
 19 meanings provided in Section 25-10 of the Public-Private
 20 Partnership for Civic and Transit Infrastructure Project Act.

21	Fiscal Year.....	Total Deposit
22	2024	\$200,000,000
23	2025	\$206,000,000
24	2026	\$212,200,000
25	2027	\$218,500,000
26	2028	\$225,100,000

1	2029	.....	\$288,700,000
2	2030	.....	\$298,900,000
3	2031	.....	\$309,300,000
4	2032	.....	\$320,100,000
5	2033	.....	\$331,200,000
6	2034	.....	\$341,200,000
7	2035	.....	\$351,400,000
8	2036	.....	\$361,900,000
9	2037	.....	\$372,800,000
10	2038	.....	\$384,000,000
11	2039	.....	\$395,500,000
12	2040	.....	\$407,400,000
13	2041	.....	\$419,600,000
14	2042	.....	\$432,200,000
15	2043	.....	\$445,100,000

16 Beginning July 1, 2021 and until July 1, 2022, subject to
17 the payment of amounts into the State and Local Sales Tax
18 Reform Fund, the Build Illinois Fund, the McCormick Place
19 Expansion Project Fund, the Illinois Tax Increment Fund, the
20 Energy Infrastructure Fund, and the Tax Compliance and
21 Administration Fund as provided in this Section, the
22 Department shall pay each month into the Road Fund the amount
23 estimated to represent 16% of the net revenue realized from
24 the taxes imposed on motor fuel and gasohol. Beginning July 1,
25 2022 and until July 1, 2023, subject to the payment of amounts
26 into the State and Local Sales Tax Reform Fund, the Build

1 Illinois Fund, the McCormick Place Expansion Project Fund, the
2 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
3 and the Tax Compliance and Administration Fund as provided in
4 this Section, the Department shall pay each month into the
5 Road Fund the amount estimated to represent 32% of the net
6 revenue realized from the taxes imposed on motor fuel and
7 gasohol. Beginning July 1, 2023 and until July 1, 2024,
8 subject to the payment of amounts into the State and Local
9 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
10 Place Expansion Project Fund, the Illinois Tax Increment Fund,
11 the Energy Infrastructure Fund, and the Tax Compliance and
12 Administration Fund as provided in this Section, the
13 Department shall pay each month into the Road Fund the amount
14 estimated to represent 48% of the net revenue realized from
15 the taxes imposed on motor fuel and gasohol. Beginning July 1,
16 2024 and until July 1, 2025, subject to the payment of amounts
17 into the State and Local Sales Tax Reform Fund, the Build
18 Illinois Fund, the McCormick Place Expansion Project Fund, the
19 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
20 and the Tax Compliance and Administration Fund as provided in
21 this Section, the Department shall pay each month into the
22 Road Fund the amount estimated to represent 64% of the net
23 revenue realized from the taxes imposed on motor fuel and
24 gasohol. Beginning on July 1, 2025, subject to the payment of
25 amounts into the State and Local Sales Tax Reform Fund, the
26 Build Illinois Fund, the McCormick Place Expansion Project

1 Fund, the Illinois Tax Increment Fund, the Energy
2 Infrastructure Fund, and the Tax Compliance and Administration
3 Fund as provided in this Section, the Department shall pay
4 each month into the Road Fund the amount estimated to
5 represent 80% of the net revenue realized from the taxes
6 imposed on motor fuel and gasohol. As used in this paragraph
7 "motor fuel" has the meaning given to that term in Section 1.1
8 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
9 to that term in Section 3-40 of this Act.

10 Of the remainder of the moneys received by the Department
11 pursuant to this Act, 75% thereof shall be paid into the State
12 Treasury and 25% shall be reserved in a special account and
13 used only for the transfer to the Common School Fund as part of
14 the monthly transfer from the General Revenue Fund in
15 accordance with Section 8a of the State Finance Act.

16 As soon as possible after the first day of each month, upon
17 certification of the Department of Revenue, the Comptroller
18 shall order transferred and the Treasurer shall transfer from
19 the General Revenue Fund to the Motor Fuel Tax Fund an amount
20 equal to 1.7% of 80% of the net revenue realized under this Act
21 for the second preceding month. Beginning April 1, 2000, this
22 transfer is no longer required and shall not be made.

23 Net revenue realized for a month shall be the revenue
24 collected by the State pursuant to this Act, less the amount
25 paid out during that month as refunds to taxpayers for
26 overpayment of liability.

1 For greater simplicity of administration, manufacturers,
2 importers and wholesalers whose products are sold at retail in
3 Illinois by numerous retailers, and who wish to do so, may
4 assume the responsibility for accounting and paying to the
5 Department all tax accruing under this Act with respect to
6 such sales, if the retailers who are affected do not make
7 written objection to the Department to this arrangement.

8 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
9 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
10 15, Section 15-10, eff. 6-5-19; 101-10, Article 25, Section
11 25-105, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
12 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

13 Section 10. The Service Use Tax Act is amended by changing
14 Section 9 as follows:

15 (35 ILCS 110/9) (from Ch. 120, par. 439.39)

16 Sec. 9. Each serviceman required or authorized to collect
17 the tax herein imposed shall pay to the Department the amount
18 of such tax (except as otherwise provided) at the time when he
19 is required to file his return for the period during which such
20 tax was collected, less a discount of 2.1% prior to January 1,
21 1990 and 1.75% on and after January 1, 1990, or \$5 per calendar
22 year, whichever is greater, which is allowed to reimburse the
23 serviceman for expenses incurred in collecting the tax,
24 keeping records, preparing and filing returns, remitting the

1 tax and supplying data to the Department on request. The
2 discount under this Section is not allowed for the 1.25%
3 portion of taxes paid on aviation fuel that is subject to the
4 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
5 47133. The discount allowed under this Section is allowed only
6 for returns that are filed in the manner required by this Act.
7 The Department may disallow the discount for servicemen whose
8 certificate of registration is revoked at the time the return
9 is filed, but only if the Department's decision to revoke the
10 certificate of registration has become final. A serviceman
11 need not remit that part of any tax collected by him to the
12 extent that he is required to pay and does pay the tax imposed
13 by the Service Occupation Tax Act with respect to his sale of
14 service involving the incidental transfer by him of the same
15 property.

16 Except as provided hereinafter in this Section, on or
17 before the twentieth day of each calendar month, such
18 serviceman shall file a return for the preceding calendar
19 month in accordance with reasonable Rules and Regulations to
20 be promulgated by the Department. Such return shall be filed
21 on a form prescribed by the Department and shall contain such
22 information as the Department may reasonably require. On and
23 after January 1, 2018, with respect to servicemen whose annual
24 gross receipts average \$20,000 or more, all returns required
25 to be filed pursuant to this Act shall be filed
26 electronically. Servicemen who demonstrate that they do not

1 have access to the Internet or demonstrate hardship in filing
2 electronically may petition the Department to waive the
3 electronic filing requirement.

4 The Department may require returns to be filed on a
5 quarterly basis. If so required, a return for each calendar
6 quarter shall be filed on or before the twentieth day of the
7 calendar month following the end of such calendar quarter. The
8 taxpayer shall also file a return with the Department for each
9 of the first two months of each calendar quarter, on or before
10 the twentieth day of the following calendar month, stating:

- 11 1. The name of the seller;
- 12 2. The address of the principal place of business from
13 which he engages in business as a serviceman in this
14 State;
- 15 3. The total amount of taxable receipts received by
16 him during the preceding calendar month, including
17 receipts from charge and time sales, but less all
18 deductions allowed by law;
- 19 4. The amount of credit provided in Section 2d of this
20 Act;
- 21 5. The amount of tax due;
- 22 5-5. The signature of the taxpayer; and
- 23 6. Such other reasonable information as the Department
24 may require.

25 Each serviceman required or authorized to collect the tax
26 imposed by this Act on aviation fuel transferred as an

1 incident of a sale of service in this State during the
2 preceding calendar month shall, instead of reporting and
3 paying tax on aviation fuel as otherwise required by this
4 Section, report and pay such tax on a separate aviation fuel
5 tax return. The requirements related to the return shall be as
6 otherwise provided in this Section. Notwithstanding any other
7 provisions of this Act to the contrary, servicemen collecting
8 tax on aviation fuel shall file all aviation fuel tax returns
9 and shall make all aviation fuel tax payments by electronic
10 means in the manner and form required by the Department. For
11 purposes of this Section, "aviation fuel" means jet fuel and
12 aviation gasoline.

13 If a taxpayer fails to sign a return within 30 days after
14 the proper notice and demand for signature by the Department,
15 the return shall be considered valid and any amount shown to be
16 due on the return shall be deemed assessed.

17 Notwithstanding any other provision of this Act to the
18 contrary, servicemen subject to tax on cannabis shall file all
19 cannabis tax returns and shall make all cannabis tax payments
20 by electronic means in the manner and form required by the
21 Department.

22 Beginning October 1, 1993, a taxpayer who has an average
23 monthly tax liability of \$150,000 or more shall make all
24 payments required by rules of the Department by electronic
25 funds transfer. Beginning October 1, 1994, a taxpayer who has
26 an average monthly tax liability of \$100,000 or more shall

1 make all payments required by rules of the Department by
2 electronic funds transfer. Beginning October 1, 1995, a
3 taxpayer who has an average monthly tax liability of \$50,000
4 or more shall make all payments required by rules of the
5 Department by electronic funds transfer. Beginning October 1,
6 2000, a taxpayer who has an annual tax liability of \$200,000 or
7 more shall make all payments required by rules of the
8 Department by electronic funds transfer. The term "annual tax
9 liability" shall be the sum of the taxpayer's liabilities
10 under this Act, and under all other State and local occupation
11 and use tax laws administered by the Department, for the
12 immediately preceding calendar year. The term "average monthly
13 tax liability" means the sum of the taxpayer's liabilities
14 under this Act, and under all other State and local occupation
15 and use tax laws administered by the Department, for the
16 immediately preceding calendar year divided by 12. Beginning
17 on October 1, 2002, a taxpayer who has a tax liability in the
18 amount set forth in subsection (b) of Section 2505-210 of the
19 Department of Revenue Law shall make all payments required by
20 rules of the Department by electronic funds transfer.

21 Before August 1 of each year beginning in 1993, the
22 Department shall notify all taxpayers required to make
23 payments by electronic funds transfer. All taxpayers required
24 to make payments by electronic funds transfer shall make those
25 payments for a minimum of one year beginning on October 1.

26 Any taxpayer not required to make payments by electronic

1 funds transfer may make payments by electronic funds transfer
2 with the permission of the Department.

3 All taxpayers required to make payment by electronic funds
4 transfer and any taxpayers authorized to voluntarily make
5 payments by electronic funds transfer shall make those
6 payments in the manner authorized by the Department.

7 The Department shall adopt such rules as are necessary to
8 effectuate a program of electronic funds transfer and the
9 requirements of this Section.

10 If the serviceman is otherwise required to file a monthly
11 return and if the serviceman's average monthly tax liability
12 to the Department does not exceed \$200, the Department may
13 authorize his returns to be filed on a quarter annual basis,
14 with the return for January, February and March of a given year
15 being due by April 20 of such year; with the return for April,
16 May and June of a given year being due by July 20 of such year;
17 with the return for July, August and September of a given year
18 being due by October 20 of such year, and with the return for
19 October, November and December of a given year being due by
20 January 20 of the following year.

21 If the serviceman is otherwise required to file a monthly
22 or quarterly return and if the serviceman's average monthly
23 tax liability to the Department does not exceed \$50, the
24 Department may authorize his returns to be filed on an annual
25 basis, with the return for a given year being due by January 20
26 of the following year.

1 Such quarter annual and annual returns, as to form and
2 substance, shall be subject to the same requirements as
3 monthly returns.

4 Notwithstanding any other provision in this Act concerning
5 the time within which a serviceman may file his return, in the
6 case of any serviceman who ceases to engage in a kind of
7 business which makes him responsible for filing returns under
8 this Act, such serviceman shall file a final return under this
9 Act with the Department not more than 1 month after
10 discontinuing such business.

11 Where a serviceman collects the tax with respect to the
12 selling price of property which he sells and the purchaser
13 thereafter returns such property and the serviceman refunds
14 the selling price thereof to the purchaser, such serviceman
15 shall also refund, to the purchaser, the tax so collected from
16 the purchaser. When filing his return for the period in which
17 he refunds such tax to the purchaser, the serviceman may
18 deduct the amount of the tax so refunded by him to the
19 purchaser from any other Service Use Tax, Service Occupation
20 Tax, retailers' occupation tax or use tax which such
21 serviceman may be required to pay or remit to the Department,
22 as shown by such return, provided that the amount of the tax to
23 be deducted shall previously have been remitted to the
24 Department by such serviceman. If the serviceman shall not
25 previously have remitted the amount of such tax to the
26 Department, he shall be entitled to no deduction hereunder

1 upon refunding such tax to the purchaser.

2 Any serviceman filing a return hereunder shall also
3 include the total tax upon the selling price of tangible
4 personal property purchased for use by him as an incident to a
5 sale of service, and such serviceman shall remit the amount of
6 such tax to the Department when filing such return.

7 If experience indicates such action to be practicable, the
8 Department may prescribe and furnish a combination or joint
9 return which will enable servicemen, who are required to file
10 returns hereunder and also under the Service Occupation Tax
11 Act, to furnish all the return information required by both
12 Acts on the one form.

13 Where the serviceman has more than one business registered
14 with the Department under separate registration hereunder,
15 such serviceman shall not file each return that is due as a
16 single return covering all such registered businesses, but
17 shall file separate returns for each such registered business.

18 Beginning January 1, 1990, each month the Department shall
19 pay into the State and Local Tax Reform Fund, a special fund in
20 the State Treasury, the net revenue realized for the preceding
21 month from the 1% tax imposed under this Act.

22 Beginning January 1, 1990, each month the Department shall
23 pay into the State and Local Sales Tax Reform Fund 20% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate on transfers of tangible personal property, other
26 than (i) tangible personal property which is purchased outside

1 Illinois at retail from a retailer and which is titled or
2 registered by an agency of this State's government and (ii)
3 aviation fuel sold on or after December 1, 2019. This
4 exception for aviation fuel only applies for so long as the
5 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
6 47133 are binding on the State.

7 For aviation fuel sold on or after December 1, 2019, each
8 month the Department shall pay into the State Aviation Program
9 Fund 20% of the net revenue realized for the preceding month
10 from the 6.25% general rate on the selling price of aviation
11 fuel, less an amount estimated by the Department to be
12 required for refunds of the 20% portion of the tax on aviation
13 fuel under this Act, which amount shall be deposited into the
14 Aviation Fuel Sales Tax Refund Fund. The Department shall only
15 pay moneys into the State Aviation Program Fund and the
16 Aviation Fuel Sales Tax Refund Fund under this Act for so long
17 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
18 U.S.C. 47133 are binding on the State.

19 Beginning August 1, 2000, each month the Department shall
20 pay into the State and Local Sales Tax Reform Fund 100% of the
21 net revenue realized for the preceding month from the 1.25%
22 rate on the selling price of motor fuel and gasohol.

23 Beginning October 1, 2009, each month the Department shall
24 pay into the Capital Projects Fund an amount that is equal to
25 an amount estimated by the Department to represent 80% of the
26 net revenue realized for the preceding month from the sale of

1 candy, grooming and hygiene products, and soft drinks that had
2 been taxed at a rate of 1% prior to September 1, 2009 but that
3 are now taxed at 6.25%.

4 Beginning July 1, 2013, each month the Department shall
5 pay into the Underground Storage Tank Fund from the proceeds
6 collected under this Act, the Use Tax Act, the Service
7 Occupation Tax Act, and the Retailers' Occupation Tax Act an
8 amount equal to the average monthly deficit in the Underground
9 Storage Tank Fund during the prior year, as certified annually
10 by the Illinois Environmental Protection Agency, but the total
11 payment into the Underground Storage Tank Fund under this Act,
12 the Use Tax Act, the Service Occupation Tax Act, and the
13 Retailers' Occupation Tax Act shall not exceed \$18,000,000 in
14 any State fiscal year. As used in this paragraph, the "average
15 monthly deficit" shall be equal to the difference between the
16 average monthly claims for payment by the fund and the average
17 monthly revenues deposited into the fund, excluding payments
18 made pursuant to this paragraph.

19 Beginning on January 1, 2022, each month the Department
20 shall pay into the Fire Prevention Fund 50% of the net revenue
21 realized for the preceding month from the tax imposed on the
22 selling price of D.O.T. Class C common fireworks.

23 Beginning July 1, 2015, of the remainder of the moneys
24 received by the Department under the Use Tax Act, this Act, the
25 Service Occupation Tax Act, and the Retailers' Occupation Tax
26 Act, each month the Department shall deposit \$500,000 into the

1 State Crime Laboratory Fund.

2 Of the remainder of the moneys received by the Department
3 pursuant to this Act, (a) 1.75% thereof shall be paid into the
4 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
5 and after July 1, 1989, 3.8% thereof shall be paid into the
6 Build Illinois Fund; provided, however, that if in any fiscal
7 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
8 may be, of the moneys received by the Department and required
9 to be paid into the Build Illinois Fund pursuant to Section 3
10 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
11 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
12 Service Occupation Tax Act, such Acts being hereinafter called
13 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
14 may be, of moneys being hereinafter called the "Tax Act
15 Amount", and (2) the amount transferred to the Build Illinois
16 Fund from the State and Local Sales Tax Reform Fund shall be
17 less than the Annual Specified Amount (as defined in Section 3
18 of the Retailers' Occupation Tax Act), an amount equal to the
19 difference shall be immediately paid into the Build Illinois
20 Fund from other moneys received by the Department pursuant to
21 the Tax Acts; and further provided, that if on the last
22 business day of any month the sum of (1) the Tax Act Amount
23 required to be deposited into the Build Illinois Bond Account
24 in the Build Illinois Fund during such month and (2) the amount
25 transferred during such month to the Build Illinois Fund from
26 the State and Local Sales Tax Reform Fund shall have been less

1 than 1/12 of the Annual Specified Amount, an amount equal to
2 the difference shall be immediately paid into the Build
3 Illinois Fund from other moneys received by the Department
4 pursuant to the Tax Acts; and, further provided, that in no
5 event shall the payments required under the preceding proviso
6 result in aggregate payments into the Build Illinois Fund
7 pursuant to this clause (b) for any fiscal year in excess of
8 the greater of (i) the Tax Act Amount or (ii) the Annual
9 Specified Amount for such fiscal year; and, further provided,
10 that the amounts payable into the Build Illinois Fund under
11 this clause (b) shall be payable only until such time as the
12 aggregate amount on deposit under each trust indenture
13 securing Bonds issued and outstanding pursuant to the Build
14 Illinois Bond Act is sufficient, taking into account any
15 future investment income, to fully provide, in accordance with
16 such indenture, for the defeasance of or the payment of the
17 principal of, premium, if any, and interest on the Bonds
18 secured by such indenture and on any Bonds expected to be
19 issued thereafter and all fees and costs payable with respect
20 thereto, all as certified by the Director of the Bureau of the
21 Budget (now Governor's Office of Management and Budget). If on
22 the last business day of any month in which Bonds are
23 outstanding pursuant to the Build Illinois Bond Act, the
24 aggregate of the moneys deposited in the Build Illinois Bond
25 Account in the Build Illinois Fund in such month shall be less
26 than the amount required to be transferred in such month from

1 the Build Illinois Bond Account to the Build Illinois Bond
2 Retirement and Interest Fund pursuant to Section 13 of the
3 Build Illinois Bond Act, an amount equal to such deficiency
4 shall be immediately paid from other moneys received by the
5 Department pursuant to the Tax Acts to the Build Illinois
6 Fund; provided, however, that any amounts paid to the Build
7 Illinois Fund in any fiscal year pursuant to this sentence
8 shall be deemed to constitute payments pursuant to clause (b)
9 of the preceding sentence and shall reduce the amount
10 otherwise payable for such fiscal year pursuant to clause (b)
11 of the preceding sentence. The moneys received by the
12 Department pursuant to this Act and required to be deposited
13 into the Build Illinois Fund are subject to the pledge, claim
14 and charge set forth in Section 12 of the Build Illinois Bond
15 Act.

16 Subject to payment of amounts into the Build Illinois Fund
17 as provided in the preceding paragraph or in any amendment
18 thereto hereafter enacted, the following specified monthly
19 installment of the amount requested in the certificate of the
20 Chairman of the Metropolitan Pier and Exposition Authority
21 provided under Section 8.25f of the State Finance Act, but not
22 in excess of the sums designated as "Total Deposit", shall be
23 deposited in the aggregate from collections under Section 9 of
24 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
25 9 of the Service Occupation Tax Act, and Section 3 of the
26 Retailers' Occupation Tax Act into the McCormick Place

1 Expansion Project Fund in the specified fiscal years.

2	Fiscal Year	Total Deposit
3	1993	\$0
4	1994	53,000,000
5	1995	58,000,000
6	1996	61,000,000
7	1997	64,000,000
8	1998	68,000,000
9	1999	71,000,000
10	2000	75,000,000
11	2001	80,000,000
12	2002	93,000,000
13	2003	99,000,000
14	2004	103,000,000
15	2005	108,000,000
16	2006	113,000,000
17	2007	119,000,000
18	2008	126,000,000
19	2009	132,000,000
20	2010	139,000,000
21	2011	146,000,000
22	2012	153,000,000
23	2013	161,000,000
24	2014	170,000,000
25	2015	179,000,000

1	2016	189,000,000
2	2017	199,000,000
3	2018	210,000,000
4	2019	221,000,000
5	2020	233,000,000
6	2021	300,000,000
7	2022	300,000,000
8	2023	300,000,000
9	2024	300,000,000
10	2025	300,000,000
11	2026	300,000,000
12	2027	375,000,000
13	2028	375,000,000
14	2029	375,000,000
15	2030	375,000,000
16	2031	375,000,000
17	2032	375,000,000
18	2033	375,000,000
19	2034	375,000,000
20	2035	375,000,000
21	2036	450,000,000

22 and
23 each fiscal year
24 thereafter that bonds
25 are outstanding under
26 Section 13.2 of the

1 Metropolitan Pier and
2 Exposition Authority Act,
3 but not after fiscal year 2060.

4 Beginning July 20, 1993 and in each month of each fiscal
5 year thereafter, one-eighth of the amount requested in the
6 certificate of the Chairman of the Metropolitan Pier and
7 Exposition Authority for that fiscal year, less the amount
8 deposited into the McCormick Place Expansion Project Fund by
9 the State Treasurer in the respective month under subsection
10 (g) of Section 13 of the Metropolitan Pier and Exposition
11 Authority Act, plus cumulative deficiencies in the deposits
12 required under this Section for previous months and years,
13 shall be deposited into the McCormick Place Expansion Project
14 Fund, until the full amount requested for the fiscal year, but
15 not in excess of the amount specified above as "Total
16 Deposit", has been deposited.

17 Subject to payment of amounts into the Capital Projects
18 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
19 and the McCormick Place Expansion Project Fund pursuant to the
20 preceding paragraphs or in any amendments thereto hereafter
21 enacted, for aviation fuel sold on or after December 1, 2019,
22 the Department shall each month deposit into the Aviation Fuel
23 Sales Tax Refund Fund an amount estimated by the Department to
24 be required for refunds of the 80% portion of the tax on
25 aviation fuel under this Act. The Department shall only
26 deposit moneys into the Aviation Fuel Sales Tax Refund Fund

1 under this paragraph for so long as the revenue use
2 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
3 binding on the State.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning July 1, 1993 and ending on September 30,
8 2013, the Department shall each month pay into the Illinois
9 Tax Increment Fund 0.27% of 80% of the net revenue realized for
10 the preceding month from the 6.25% general rate on the selling
11 price of tangible personal property.

12 Subject to payment of amounts into the Build Illinois Fund
13 and the McCormick Place Expansion Project Fund pursuant to the
14 preceding paragraphs or in any amendments thereto hereafter
15 enacted, beginning with the receipt of the first report of
16 taxes paid by an eligible business and continuing for a
17 25-year period, the Department shall each month pay into the
18 Energy Infrastructure Fund 80% of the net revenue realized
19 from the 6.25% general rate on the selling price of
20 Illinois-mined coal that was sold to an eligible business. For
21 purposes of this paragraph, the term "eligible business" means
22 a new electric generating facility certified pursuant to
23 Section 605-332 of the Department of Commerce and Economic
24 Opportunity Law of the Civil Administrative Code of Illinois.

25 Subject to payment of amounts into the Build Illinois
26 Fund, the McCormick Place Expansion Project Fund, the Illinois

1 Tax Increment Fund, and the Energy Infrastructure Fund
2 pursuant to the preceding paragraphs or in any amendments to
3 this Section hereafter enacted, beginning on the first day of
4 the first calendar month to occur on or after August 26, 2014
5 (the effective date of Public Act 98-1098), each month, from
6 the collections made under Section 9 of the Use Tax Act,
7 Section 9 of the Service Use Tax Act, Section 9 of the Service
8 Occupation Tax Act, and Section 3 of the Retailers' Occupation
9 Tax Act, the Department shall pay into the Tax Compliance and
10 Administration Fund, to be used, subject to appropriation, to
11 fund additional auditors and compliance personnel at the
12 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
13 the cash receipts collected during the preceding fiscal year
14 by the Audit Bureau of the Department under the Use Tax Act,
15 the Service Use Tax Act, the Service Occupation Tax Act, the
16 Retailers' Occupation Tax Act, and associated local occupation
17 and use taxes administered by the Department.

18 Subject to payments of amounts into the Build Illinois
19 Fund, the McCormick Place Expansion Project Fund, the Illinois
20 Tax Increment Fund, the Energy Infrastructure Fund, and the
21 Tax Compliance and Administration Fund as provided in this
22 Section, beginning on July 1, 2018 the Department shall pay
23 each month into the Downstate Public Transportation Fund the
24 moneys required to be so paid under Section 2-3 of the
25 Downstate Public Transportation Act.

26 Subject to successful execution and delivery of a

1 public-private agreement between the public agency and private
 2 entity and completion of the civic build, beginning on July 1,
 3 2023, of the remainder of the moneys received by the
 4 Department under the Use Tax Act, the Service Use Tax Act, the
 5 Service Occupation Tax Act, and this Act, the Department shall
 6 deposit the following specified deposits in the aggregate from
 7 collections under the Use Tax Act, the Service Use Tax Act, the
 8 Service Occupation Tax Act, and the Retailers' Occupation Tax
 9 Act, as required under Section 8.25g of the State Finance Act
 10 for distribution consistent with the Public-Private
 11 Partnership for Civic and Transit Infrastructure Project Act.
 12 The moneys received by the Department pursuant to this Act and
 13 required to be deposited into the Civic and Transit
 14 Infrastructure Fund are subject to the pledge, claim, and
 15 charge set forth in Section 25-55 of the Public-Private
 16 Partnership for Civic and Transit Infrastructure Project Act.
 17 As used in this paragraph, "civic build", "private entity",
 18 "public-private agreement", and "public agency" have the
 19 meanings provided in Section 25-10 of the Public-Private
 20 Partnership for Civic and Transit Infrastructure Project Act.

21	Fiscal Year.....	Total Deposit
22	2024	\$200,000,000
23	2025	\$206,000,000
24	2026	\$212,200,000
25	2027	\$218,500,000
26	2028	\$225,100,000

1	2029	.....	\$288,700,000
2	2030	.....	\$298,900,000
3	2031	.....	\$309,300,000
4	2032	.....	\$320,100,000
5	2033	.....	\$331,200,000
6	2034	.....	\$341,200,000
7	2035	.....	\$351,400,000
8	2036	.....	\$361,900,000
9	2037	.....	\$372,800,000
10	2038	.....	\$384,000,000
11	2039	.....	\$395,500,000
12	2040	.....	\$407,400,000
13	2041	.....	\$419,600,000
14	2042	.....	\$432,200,000
15	2043	.....	\$445,100,000

16 Beginning July 1, 2021 and until July 1, 2022, subject to
17 the payment of amounts into the State and Local Sales Tax
18 Reform Fund, the Build Illinois Fund, the McCormick Place
19 Expansion Project Fund, the Illinois Tax Increment Fund, the
20 Energy Infrastructure Fund, and the Tax Compliance and
21 Administration Fund as provided in this Section, the
22 Department shall pay each month into the Road Fund the amount
23 estimated to represent 16% of the net revenue realized from
24 the taxes imposed on motor fuel and gasohol. Beginning July 1,
25 2022 and until July 1, 2023, subject to the payment of amounts
26 into the State and Local Sales Tax Reform Fund, the Build

1 Illinois Fund, the McCormick Place Expansion Project Fund, the
2 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
3 and the Tax Compliance and Administration Fund as provided in
4 this Section, the Department shall pay each month into the
5 Road Fund the amount estimated to represent 32% of the net
6 revenue realized from the taxes imposed on motor fuel and
7 gasohol. Beginning July 1, 2023 and until July 1, 2024,
8 subject to the payment of amounts into the State and Local
9 Sales Tax Reform Fund, the Build Illinois Fund, the McCormick
10 Place Expansion Project Fund, the Illinois Tax Increment Fund,
11 the Energy Infrastructure Fund, and the Tax Compliance and
12 Administration Fund as provided in this Section, the
13 Department shall pay each month into the Road Fund the amount
14 estimated to represent 48% of the net revenue realized from
15 the taxes imposed on motor fuel and gasohol. Beginning July 1,
16 2024 and until July 1, 2025, subject to the payment of amounts
17 into the State and Local Sales Tax Reform Fund, the Build
18 Illinois Fund, the McCormick Place Expansion Project Fund, the
19 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
20 and the Tax Compliance and Administration Fund as provided in
21 this Section, the Department shall pay each month into the
22 Road Fund the amount estimated to represent 64% of the net
23 revenue realized from the taxes imposed on motor fuel and
24 gasohol. Beginning on July 1, 2025, subject to the payment of
25 amounts into the State and Local Sales Tax Reform Fund, the
26 Build Illinois Fund, the McCormick Place Expansion Project

1 Fund, the Illinois Tax Increment Fund, the Energy
2 Infrastructure Fund, and the Tax Compliance and Administration
3 Fund as provided in this Section, the Department shall pay
4 each month into the Road Fund the amount estimated to
5 represent 80% of the net revenue realized from the taxes
6 imposed on motor fuel and gasohol. As used in this paragraph
7 "motor fuel" has the meaning given to that term in Section 1.1
8 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
9 to that term in Section 3-40 of the Use Tax Act.

10 Of the remainder of the moneys received by the Department
11 pursuant to this Act, 75% thereof shall be paid into the
12 General Revenue Fund of the State Treasury and 25% shall be
13 reserved in a special account and used only for the transfer to
14 the Common School Fund as part of the monthly transfer from the
15 General Revenue Fund in accordance with Section 8a of the
16 State Finance Act.

17 As soon as possible after the first day of each month, upon
18 certification of the Department of Revenue, the Comptroller
19 shall order transferred and the Treasurer shall transfer from
20 the General Revenue Fund to the Motor Fuel Tax Fund an amount
21 equal to 1.7% of 80% of the net revenue realized under this Act
22 for the second preceding month. Beginning April 1, 2000, this
23 transfer is no longer required and shall not be made.

24 Net revenue realized for a month shall be the revenue
25 collected by the State pursuant to this Act, less the amount
26 paid out during that month as refunds to taxpayers for

1 overpayment of liability.

2 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
3 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
4 15, Section 15-15, eff. 6-5-19; 101-10, Article 25, Section
5 25-110, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
6 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

7 Section 15. The Service Occupation Tax Act is amended by
8 changing Section 9 as follows:

9 (35 ILCS 115/9) (from Ch. 120, par. 439.109)

10 Sec. 9. Each serviceman required or authorized to collect
11 the tax herein imposed shall pay to the Department the amount
12 of such tax at the time when he is required to file his return
13 for the period during which such tax was collectible, less a
14 discount of 2.1% prior to January 1, 1990, and 1.75% on and
15 after January 1, 1990, or \$5 per calendar year, whichever is
16 greater, which is allowed to reimburse the serviceman for
17 expenses incurred in collecting the tax, keeping records,
18 preparing and filing returns, remitting the tax and supplying
19 data to the Department on request. The discount under this
20 Section is not allowed for the 1.25% portion of taxes paid on
21 aviation fuel that is subject to the revenue use requirements
22 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. The discount
23 allowed under this Section is allowed only for returns that
24 are filed in the manner required by this Act. The Department

1 may disallow the discount for servicemen whose certificate of
2 registration is revoked at the time the return is filed, but
3 only if the Department's decision to revoke the certificate of
4 registration has become final.

5 Where such tangible personal property is sold under a
6 conditional sales contract, or under any other form of sale
7 wherein the payment of the principal sum, or a part thereof, is
8 extended beyond the close of the period for which the return is
9 filed, the serviceman, in collecting the tax may collect, for
10 each tax return period, only the tax applicable to the part of
11 the selling price actually received during such tax return
12 period.

13 Except as provided hereinafter in this Section, on or
14 before the twentieth day of each calendar month, such
15 serviceman shall file a return for the preceding calendar
16 month in accordance with reasonable rules and regulations to
17 be promulgated by the Department of Revenue. Such return shall
18 be filed on a form prescribed by the Department and shall
19 contain such information as the Department may reasonably
20 require. On and after January 1, 2018, with respect to
21 servicemen whose annual gross receipts average \$20,000 or
22 more, all returns required to be filed pursuant to this Act
23 shall be filed electronically. Servicemen who demonstrate that
24 they do not have access to the Internet or demonstrate
25 hardship in filing electronically may petition the Department
26 to waive the electronic filing requirement.

1 The Department may require returns to be filed on a
2 quarterly basis. If so required, a return for each calendar
3 quarter shall be filed on or before the twentieth day of the
4 calendar month following the end of such calendar quarter. The
5 taxpayer shall also file a return with the Department for each
6 of the first two months of each calendar quarter, on or before
7 the twentieth day of the following calendar month, stating:

8 1. The name of the seller;

9 2. The address of the principal place of business from
10 which he engages in business as a serviceman in this
11 State;

12 3. The total amount of taxable receipts received by
13 him during the preceding calendar month, including
14 receipts from charge and time sales, but less all
15 deductions allowed by law;

16 4. The amount of credit provided in Section 2d of this
17 Act;

18 5. The amount of tax due;

19 5-5. The signature of the taxpayer; and

20 6. Such other reasonable information as the Department
21 may require.

22 Each serviceman required or authorized to collect the tax
23 herein imposed on aviation fuel acquired as an incident to the
24 purchase of a service in this State during the preceding
25 calendar month shall, instead of reporting and paying tax as
26 otherwise required by this Section, report and pay such tax on

1 a separate aviation fuel tax return. The requirements related
2 to the return shall be as otherwise provided in this Section.
3 Notwithstanding any other provisions of this Act to the
4 contrary, servicemen transferring aviation fuel incident to
5 sales of service shall file all aviation fuel tax returns and
6 shall make all aviation fuel tax payments by electronic means
7 in the manner and form required by the Department. For
8 purposes of this Section, "aviation fuel" means jet fuel and
9 aviation gasoline.

10 If a taxpayer fails to sign a return within 30 days after
11 the proper notice and demand for signature by the Department,
12 the return shall be considered valid and any amount shown to be
13 due on the return shall be deemed assessed.

14 Notwithstanding any other provision of this Act to the
15 contrary, servicemen subject to tax on cannabis shall file all
16 cannabis tax returns and shall make all cannabis tax payments
17 by electronic means in the manner and form required by the
18 Department.

19 Prior to October 1, 2003, and on and after September 1,
20 2004 a serviceman may accept a Manufacturer's Purchase Credit
21 certification from a purchaser in satisfaction of Service Use
22 Tax as provided in Section 3-70 of the Service Use Tax Act if
23 the purchaser provides the appropriate documentation as
24 required by Section 3-70 of the Service Use Tax Act. A
25 Manufacturer's Purchase Credit certification, accepted prior
26 to October 1, 2003 or on or after September 1, 2004 by a

1 serviceman as provided in Section 3-70 of the Service Use Tax
2 Act, may be used by that serviceman to satisfy Service
3 Occupation Tax liability in the amount claimed in the
4 certification, not to exceed 6.25% of the receipts subject to
5 tax from a qualifying purchase. A Manufacturer's Purchase
6 Credit reported on any original or amended return filed under
7 this Act after October 20, 2003 for reporting periods prior to
8 September 1, 2004 shall be disallowed. Manufacturer's Purchase
9 Credit reported on annual returns due on or after January 1,
10 2005 will be disallowed for periods prior to September 1,
11 2004. No Manufacturer's Purchase Credit may be used after
12 September 30, 2003 through August 31, 2004 to satisfy any tax
13 liability imposed under this Act, including any audit
14 liability.

15 If the serviceman's average monthly tax liability to the
16 Department does not exceed \$200, the Department may authorize
17 his returns to be filed on a quarter annual basis, with the
18 return for January, February and March of a given year being
19 due by April 20 of such year; with the return for April, May
20 and June of a given year being due by July 20 of such year;
21 with the return for July, August and September of a given year
22 being due by October 20 of such year, and with the return for
23 October, November and December of a given year being due by
24 January 20 of the following year.

25 If the serviceman's average monthly tax liability to the
26 Department does not exceed \$50, the Department may authorize

1 his returns to be filed on an annual basis, with the return for
2 a given year being due by January 20 of the following year.

3 Such quarter annual and annual returns, as to form and
4 substance, shall be subject to the same requirements as
5 monthly returns.

6 Notwithstanding any other provision in this Act concerning
7 the time within which a serviceman may file his return, in the
8 case of any serviceman who ceases to engage in a kind of
9 business which makes him responsible for filing returns under
10 this Act, such serviceman shall file a final return under this
11 Act with the Department not more than 1 month after
12 discontinuing such business.

13 Beginning October 1, 1993, a taxpayer who has an average
14 monthly tax liability of \$150,000 or more shall make all
15 payments required by rules of the Department by electronic
16 funds transfer. Beginning October 1, 1994, a taxpayer who has
17 an average monthly tax liability of \$100,000 or more shall
18 make all payments required by rules of the Department by
19 electronic funds transfer. Beginning October 1, 1995, a
20 taxpayer who has an average monthly tax liability of \$50,000
21 or more shall make all payments required by rules of the
22 Department by electronic funds transfer. Beginning October 1,
23 2000, a taxpayer who has an annual tax liability of \$200,000 or
24 more shall make all payments required by rules of the
25 Department by electronic funds transfer. The term "annual tax
26 liability" shall be the sum of the taxpayer's liabilities

1 under this Act, and under all other State and local occupation
2 and use tax laws administered by the Department, for the
3 immediately preceding calendar year. The term "average monthly
4 tax liability" means the sum of the taxpayer's liabilities
5 under this Act, and under all other State and local occupation
6 and use tax laws administered by the Department, for the
7 immediately preceding calendar year divided by 12. Beginning
8 on October 1, 2002, a taxpayer who has a tax liability in the
9 amount set forth in subsection (b) of Section 2505-210 of the
10 Department of Revenue Law shall make all payments required by
11 rules of the Department by electronic funds transfer.

12 Before August 1 of each year beginning in 1993, the
13 Department shall notify all taxpayers required to make
14 payments by electronic funds transfer. All taxpayers required
15 to make payments by electronic funds transfer shall make those
16 payments for a minimum of one year beginning on October 1.

17 Any taxpayer not required to make payments by electronic
18 funds transfer may make payments by electronic funds transfer
19 with the permission of the Department.

20 All taxpayers required to make payment by electronic funds
21 transfer and any taxpayers authorized to voluntarily make
22 payments by electronic funds transfer shall make those
23 payments in the manner authorized by the Department.

24 The Department shall adopt such rules as are necessary to
25 effectuate a program of electronic funds transfer and the
26 requirements of this Section.

1 Where a serviceman collects the tax with respect to the
2 selling price of tangible personal property which he sells and
3 the purchaser thereafter returns such tangible personal
4 property and the serviceman refunds the selling price thereof
5 to the purchaser, such serviceman shall also refund, to the
6 purchaser, the tax so collected from the purchaser. When
7 filing his return for the period in which he refunds such tax
8 to the purchaser, the serviceman may deduct the amount of the
9 tax so refunded by him to the purchaser from any other Service
10 Occupation Tax, Service Use Tax, Retailers' Occupation Tax or
11 Use Tax which such serviceman may be required to pay or remit
12 to the Department, as shown by such return, provided that the
13 amount of the tax to be deducted shall previously have been
14 remitted to the Department by such serviceman. If the
15 serviceman shall not previously have remitted the amount of
16 such tax to the Department, he shall be entitled to no
17 deduction hereunder upon refunding such tax to the purchaser.

18 If experience indicates such action to be practicable, the
19 Department may prescribe and furnish a combination or joint
20 return which will enable servicemen, who are required to file
21 returns hereunder and also under the Retailers' Occupation Tax
22 Act, the Use Tax Act or the Service Use Tax Act, to furnish all
23 the return information required by all said Acts on the one
24 form.

25 Where the serviceman has more than one business registered
26 with the Department under separate registrations hereunder,

1 such serviceman shall file separate returns for each
2 registered business.

3 Beginning January 1, 1990, each month the Department shall
4 pay into the Local Government Tax Fund the revenue realized
5 for the preceding month from the 1% tax imposed under this Act.

6 Beginning January 1, 1990, each month the Department shall
7 pay into the County and Mass Transit District Fund 4% of the
8 revenue realized for the preceding month from the 6.25%
9 general rate on sales of tangible personal property other than
10 aviation fuel sold on or after December 1, 2019. This
11 exception for aviation fuel only applies for so long as the
12 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
13 47133 are binding on the State.

14 Beginning August 1, 2000, each month the Department shall
15 pay into the County and Mass Transit District Fund 20% of the
16 net revenue realized for the preceding month from the 1.25%
17 rate on the selling price of motor fuel and gasohol.

18 Beginning January 1, 1990, each month the Department shall
19 pay into the Local Government Tax Fund 16% of the revenue
20 realized for the preceding month from the 6.25% general rate
21 on transfers of tangible personal property other than aviation
22 fuel sold on or after December 1, 2019. This exception for
23 aviation fuel only applies for so long as the revenue use
24 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
25 binding on the State.

26 For aviation fuel sold on or after December 1, 2019, each

1 month the Department shall pay into the State Aviation Program
2 Fund 20% of the net revenue realized for the preceding month
3 from the 6.25% general rate on the selling price of aviation
4 fuel, less an amount estimated by the Department to be
5 required for refunds of the 20% portion of the tax on aviation
6 fuel under this Act, which amount shall be deposited into the
7 Aviation Fuel Sales Tax Refund Fund. The Department shall only
8 pay moneys into the State Aviation Program Fund and the
9 Aviation Fuel Sales Tax Refund Fund under this Act for so long
10 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
11 U.S.C. 47133 are binding on the State.

12 Beginning August 1, 2000, each month the Department shall
13 pay into the Local Government Tax Fund 80% of the net revenue
14 realized for the preceding month from the 1.25% rate on the
15 selling price of motor fuel and gasohol.

16 Beginning October 1, 2009, each month the Department shall
17 pay into the Capital Projects Fund an amount that is equal to
18 an amount estimated by the Department to represent 80% of the
19 net revenue realized for the preceding month from the sale of
20 candy, grooming and hygiene products, and soft drinks that had
21 been taxed at a rate of 1% prior to September 1, 2009 but that
22 are now taxed at 6.25%.

23 Beginning July 1, 2013, each month the Department shall
24 pay into the Underground Storage Tank Fund from the proceeds
25 collected under this Act, the Use Tax Act, the Service Use Tax
26 Act, and the Retailers' Occupation Tax Act an amount equal to

1 the average monthly deficit in the Underground Storage Tank
2 Fund during the prior year, as certified annually by the
3 Illinois Environmental Protection Agency, but the total
4 payment into the Underground Storage Tank Fund under this Act,
5 the Use Tax Act, the Service Use Tax Act, and the Retailers'
6 Occupation Tax Act shall not exceed \$18,000,000 in any State
7 fiscal year. As used in this paragraph, the "average monthly
8 deficit" shall be equal to the difference between the average
9 monthly claims for payment by the fund and the average monthly
10 revenues deposited into the fund, excluding payments made
11 pursuant to this paragraph.

12 Beginning July 1, 2015, of the remainder of the moneys
13 received by the Department under the Use Tax Act, the Service
14 Use Tax Act, this Act, and the Retailers' Occupation Tax Act,
15 each month the Department shall deposit \$500,000 into the
16 State Crime Laboratory Fund.

17 Beginning on January 1, 2022, each month the Department
18 shall pay into the Fire Prevention Fund 50% of the net revenue
19 realized for the preceding month from the tax imposed on the
20 selling price of D.O.T. Class C common fireworks.

21 Of the remainder of the moneys received by the Department
22 pursuant to this Act, (a) 1.75% thereof shall be paid into the
23 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
24 and after July 1, 1989, 3.8% thereof shall be paid into the
25 Build Illinois Fund; provided, however, that if in any fiscal
26 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case

1 may be, of the moneys received by the Department and required
2 to be paid into the Build Illinois Fund pursuant to Section 3
3 of the Retailers' Occupation Tax Act, Section 9 of the Use Tax
4 Act, Section 9 of the Service Use Tax Act, and Section 9 of the
5 Service Occupation Tax Act, such Acts being hereinafter called
6 the "Tax Acts" and such aggregate of 2.2% or 3.8%, as the case
7 may be, of moneys being hereinafter called the "Tax Act
8 Amount", and (2) the amount transferred to the Build Illinois
9 Fund from the State and Local Sales Tax Reform Fund shall be
10 less than the Annual Specified Amount (as defined in Section 3
11 of the Retailers' Occupation Tax Act), an amount equal to the
12 difference shall be immediately paid into the Build Illinois
13 Fund from other moneys received by the Department pursuant to
14 the Tax Acts; and further provided, that if on the last
15 business day of any month the sum of (1) the Tax Act Amount
16 required to be deposited into the Build Illinois Account in
17 the Build Illinois Fund during such month and (2) the amount
18 transferred during such month to the Build Illinois Fund from
19 the State and Local Sales Tax Reform Fund shall have been less
20 than 1/12 of the Annual Specified Amount, an amount equal to
21 the difference shall be immediately paid into the Build
22 Illinois Fund from other moneys received by the Department
23 pursuant to the Tax Acts; and, further provided, that in no
24 event shall the payments required under the preceding proviso
25 result in aggregate payments into the Build Illinois Fund
26 pursuant to this clause (b) for any fiscal year in excess of

1 the greater of (i) the Tax Act Amount or (ii) the Annual
2 Specified Amount for such fiscal year; and, further provided,
3 that the amounts payable into the Build Illinois Fund under
4 this clause (b) shall be payable only until such time as the
5 aggregate amount on deposit under each trust indenture
6 securing Bonds issued and outstanding pursuant to the Build
7 Illinois Bond Act is sufficient, taking into account any
8 future investment income, to fully provide, in accordance with
9 such indenture, for the defeasance of or the payment of the
10 principal of, premium, if any, and interest on the Bonds
11 secured by such indenture and on any Bonds expected to be
12 issued thereafter and all fees and costs payable with respect
13 thereto, all as certified by the Director of the Bureau of the
14 Budget (now Governor's Office of Management and Budget). If on
15 the last business day of any month in which Bonds are
16 outstanding pursuant to the Build Illinois Bond Act, the
17 aggregate of the moneys deposited in the Build Illinois Bond
18 Account in the Build Illinois Fund in such month shall be less
19 than the amount required to be transferred in such month from
20 the Build Illinois Bond Account to the Build Illinois Bond
21 Retirement and Interest Fund pursuant to Section 13 of the
22 Build Illinois Bond Act, an amount equal to such deficiency
23 shall be immediately paid from other moneys received by the
24 Department pursuant to the Tax Acts to the Build Illinois
25 Fund; provided, however, that any amounts paid to the Build
26 Illinois Fund in any fiscal year pursuant to this sentence

1 shall be deemed to constitute payments pursuant to clause (b)
 2 of the preceding sentence and shall reduce the amount
 3 otherwise payable for such fiscal year pursuant to clause (b)
 4 of the preceding sentence. The moneys received by the
 5 Department pursuant to this Act and required to be deposited
 6 into the Build Illinois Fund are subject to the pledge, claim
 7 and charge set forth in Section 12 of the Build Illinois Bond
 8 Act.

9 Subject to payment of amounts into the Build Illinois Fund
 10 as provided in the preceding paragraph or in any amendment
 11 thereto hereafter enacted, the following specified monthly
 12 installment of the amount requested in the certificate of the
 13 Chairman of the Metropolitan Pier and Exposition Authority
 14 provided under Section 8.25f of the State Finance Act, but not
 15 in excess of the sums designated as "Total Deposit", shall be
 16 deposited in the aggregate from collections under Section 9 of
 17 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
 18 9 of the Service Occupation Tax Act, and Section 3 of the
 19 Retailers' Occupation Tax Act into the McCormick Place
 20 Expansion Project Fund in the specified fiscal years.

21	Fiscal Year	Total Deposit
22	1993	\$0
23	1994	53,000,000
24	1995	58,000,000
25	1996	61,000,000

1	1997	64,000,000
2	1998	68,000,000
3	1999	71,000,000
4	2000	75,000,000
5	2001	80,000,000
6	2002	93,000,000
7	2003	99,000,000
8	2004	103,000,000
9	2005	108,000,000
10	2006	113,000,000
11	2007	119,000,000
12	2008	126,000,000
13	2009	132,000,000
14	2010	139,000,000
15	2011	146,000,000
16	2012	153,000,000
17	2013	161,000,000
18	2014	170,000,000
19	2015	179,000,000
20	2016	189,000,000
21	2017	199,000,000
22	2018	210,000,000
23	2019	221,000,000
24	2020	233,000,000
25	2021	300,000,000
26	2022	300,000,000

1	2023	300,000,000
2	2024	300,000,000
3	2025	300,000,000
4	2026	300,000,000
5	2027	375,000,000
6	2028	375,000,000
7	2029	375,000,000
8	2030	375,000,000
9	2031	375,000,000
10	2032	375,000,000
11	2033	375,000,000
12	2034	375,000,000
13	2035	375,000,000
14	2036	450,000,000

15 and
16 each fiscal year
17 thereafter that bonds
18 are outstanding under
19 Section 13.2 of the
20 Metropolitan Pier and
21 Exposition Authority Act,

22 but not after fiscal year 2060.

23 Beginning July 20, 1993 and in each month of each fiscal
24 year thereafter, one-eighth of the amount requested in the
25 certificate of the Chairman of the Metropolitan Pier and
26 Exposition Authority for that fiscal year, less the amount

1 deposited into the McCormick Place Expansion Project Fund by
2 the State Treasurer in the respective month under subsection
3 (g) of Section 13 of the Metropolitan Pier and Exposition
4 Authority Act, plus cumulative deficiencies in the deposits
5 required under this Section for previous months and years,
6 shall be deposited into the McCormick Place Expansion Project
7 Fund, until the full amount requested for the fiscal year, but
8 not in excess of the amount specified above as "Total
9 Deposit", has been deposited.

10 Subject to payment of amounts into the Capital Projects
11 Fund, the Build Illinois Fund, and the McCormick Place
12 Expansion Project Fund pursuant to the preceding paragraphs or
13 in any amendments thereto hereafter enacted, for aviation fuel
14 sold on or after December 1, 2019, the Department shall each
15 month deposit into the Aviation Fuel Sales Tax Refund Fund an
16 amount estimated by the Department to be required for refunds
17 of the 80% portion of the tax on aviation fuel under this Act.
18 The Department shall only deposit moneys into the Aviation
19 Fuel Sales Tax Refund Fund under this paragraph for so long as
20 the revenue use requirements of 49 U.S.C. 47107(b) and 49
21 U.S.C. 47133 are binding on the State.

22 Subject to payment of amounts into the Build Illinois Fund
23 and the McCormick Place Expansion Project Fund pursuant to the
24 preceding paragraphs or in any amendments thereto hereafter
25 enacted, beginning July 1, 1993 and ending on September 30,
26 2013, the Department shall each month pay into the Illinois

1 Tax Increment Fund 0.27% of 80% of the net revenue realized for
2 the preceding month from the 6.25% general rate on the selling
3 price of tangible personal property.

4 Subject to payment of amounts into the Build Illinois Fund
5 and the McCormick Place Expansion Project Fund pursuant to the
6 preceding paragraphs or in any amendments thereto hereafter
7 enacted, beginning with the receipt of the first report of
8 taxes paid by an eligible business and continuing for a
9 25-year period, the Department shall each month pay into the
10 Energy Infrastructure Fund 80% of the net revenue realized
11 from the 6.25% general rate on the selling price of
12 Illinois-mined coal that was sold to an eligible business. For
13 purposes of this paragraph, the term "eligible business" means
14 a new electric generating facility certified pursuant to
15 Section 605-332 of the Department of Commerce and Economic
16 Opportunity Law of the Civil Administrative Code of Illinois.

17 Subject to payment of amounts into the Build Illinois
18 Fund, the McCormick Place Expansion Project Fund, the Illinois
19 Tax Increment Fund, and the Energy Infrastructure Fund
20 pursuant to the preceding paragraphs or in any amendments to
21 this Section hereafter enacted, beginning on the first day of
22 the first calendar month to occur on or after August 26, 2014
23 (the effective date of Public Act 98-1098), each month, from
24 the collections made under Section 9 of the Use Tax Act,
25 Section 9 of the Service Use Tax Act, Section 9 of the Service
26 Occupation Tax Act, and Section 3 of the Retailers' Occupation

1 Tax Act, the Department shall pay into the Tax Compliance and
2 Administration Fund, to be used, subject to appropriation, to
3 fund additional auditors and compliance personnel at the
4 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
5 the cash receipts collected during the preceding fiscal year
6 by the Audit Bureau of the Department under the Use Tax Act,
7 the Service Use Tax Act, the Service Occupation Tax Act, the
8 Retailers' Occupation Tax Act, and associated local occupation
9 and use taxes administered by the Department.

10 Subject to payments of amounts into the Build Illinois
11 Fund, the McCormick Place Expansion Project Fund, the Illinois
12 Tax Increment Fund, the Energy Infrastructure Fund, and the
13 Tax Compliance and Administration Fund as provided in this
14 Section, beginning on July 1, 2018 the Department shall pay
15 each month into the Downstate Public Transportation Fund the
16 moneys required to be so paid under Section 2-3 of the
17 Downstate Public Transportation Act.

18 Subject to successful execution and delivery of a
19 public-private agreement between the public agency and private
20 entity and completion of the civic build, beginning on July 1,
21 2023, of the remainder of the moneys received by the
22 Department under the Use Tax Act, the Service Use Tax Act, the
23 Service Occupation Tax Act, and this Act, the Department shall
24 deposit the following specified deposits in the aggregate from
25 collections under the Use Tax Act, the Service Use Tax Act, the
26 Service Occupation Tax Act, and the Retailers' Occupation Tax

1 Act, as required under Section 8.25g of the State Finance Act
 2 for distribution consistent with the Public-Private
 3 Partnership for Civic and Transit Infrastructure Project Act.
 4 The moneys received by the Department pursuant to this Act and
 5 required to be deposited into the Civic and Transit
 6 Infrastructure Fund are subject to the pledge, claim and
 7 charge set forth in Section 25-55 of the Public-Private
 8 Partnership for Civic and Transit Infrastructure Project Act.
 9 As used in this paragraph, "civic build", "private entity",
 10 "public-private agreement", and "public agency" have the
 11 meanings provided in Section 25-10 of the Public-Private
 12 Partnership for Civic and Transit Infrastructure Project Act.

13	Fiscal Year.....	Total Deposit
14	2024	\$200,000,000
15	2025	\$206,000,000
16	2026	\$212,200,000
17	2027	\$218,500,000
18	2028	\$225,100,000
19	2029	\$288,700,000
20	2030	\$298,900,000
21	2031	\$309,300,000
22	2032	\$320,100,000
23	2033	\$331,200,000
24	2034	\$341,200,000
25	2035	\$351,400,000
26	2036	\$361,900,000

1	2037	.....	\$372,800,000
2	2038	.....	\$384,000,000
3	2039	.....	\$395,500,000
4	2040	.....	\$407,400,000
5	2041	.....	\$419,600,000
6	2042	.....	\$432,200,000
7	2043	.....	\$445,100,000

8 Beginning July 1, 2021 and until July 1, 2022, subject to
9 the payment of amounts into the County and Mass Transit
10 District Fund, the Local Government Tax Fund, the Build
11 Illinois Fund, the McCormick Place Expansion Project Fund, the
12 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
13 and the Tax Compliance and Administration Fund as provided in
14 this Section, the Department shall pay each month into the
15 Road Fund the amount estimated to represent 16% of the net
16 revenue realized from the taxes imposed on motor fuel and
17 gasohol. Beginning July 1, 2022 and until July 1, 2023,
18 subject to the payment of amounts into the County and Mass
19 Transit District Fund, the Local Government Tax Fund, the
20 Build Illinois Fund, the McCormick Place Expansion Project
21 Fund, the Illinois Tax Increment Fund, the Energy
22 Infrastructure Fund, and the Tax Compliance and Administration
23 Fund as provided in this Section, the Department shall pay
24 each month into the Road Fund the amount estimated to
25 represent 32% of the net revenue realized from the taxes
26 imposed on motor fuel and gasohol. Beginning July 1, 2023 and

1 until July 1, 2024, subject to the payment of amounts into the
2 County and Mass Transit District Fund, the Local Government
3 Tax Fund, the Build Illinois Fund, the McCormick Place
4 Expansion Project Fund, the Illinois Tax Increment Fund, the
5 Energy Infrastructure Fund, and the Tax Compliance and
6 Administration Fund as provided in this Section, the
7 Department shall pay each month into the Road Fund the amount
8 estimated to represent 48% of the net revenue realized from
9 the taxes imposed on motor fuel and gasohol. Beginning July 1,
10 2024 and until July 1, 2025, subject to the payment of amounts
11 into the County and Mass Transit District Fund, the Local
12 Government Tax Fund, the Build Illinois Fund, the McCormick
13 Place Expansion Project Fund, the Illinois Tax Increment Fund,
14 the Energy Infrastructure Fund, and the Tax Compliance and
15 Administration Fund as provided in this Section, the
16 Department shall pay each month into the Road Fund the amount
17 estimated to represent 64% of the net revenue realized from
18 the taxes imposed on motor fuel and gasohol. Beginning on July
19 1, 2025, subject to the payment of amounts into the County and
20 Mass Transit District Fund, the Local Government Tax Fund, the
21 Build Illinois Fund, the McCormick Place Expansion Project
22 Fund, the Illinois Tax Increment Fund, the Energy
23 Infrastructure Fund, and the Tax Compliance and Administration
24 Fund as provided in this Section, the Department shall pay
25 each month into the Road Fund the amount estimated to
26 represent 80% of the net revenue realized from the taxes

1 imposed on motor fuel and gasohol. As used in this paragraph
2 "motor fuel" has the meaning given to that term in Section 1.1
3 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
4 to that term in Section 3-40 of the Use Tax Act.

5 Of the remainder of the moneys received by the Department
6 pursuant to this Act, 75% shall be paid into the General
7 Revenue Fund of the State Treasury and 25% shall be reserved in
8 a special account and used only for the transfer to the Common
9 School Fund as part of the monthly transfer from the General
10 Revenue Fund in accordance with Section 8a of the State
11 Finance Act.

12 The Department may, upon separate written notice to a
13 taxpayer, require the taxpayer to prepare and file with the
14 Department on a form prescribed by the Department within not
15 less than 60 days after receipt of the notice an annual
16 information return for the tax year specified in the notice.
17 Such annual return to the Department shall include a statement
18 of gross receipts as shown by the taxpayer's last Federal
19 income tax return. If the total receipts of the business as
20 reported in the Federal income tax return do not agree with the
21 gross receipts reported to the Department of Revenue for the
22 same period, the taxpayer shall attach to his annual return a
23 schedule showing a reconciliation of the 2 amounts and the
24 reasons for the difference. The taxpayer's annual return to
25 the Department shall also disclose the cost of goods sold by
26 the taxpayer during the year covered by such return, opening

1 and closing inventories of such goods for such year, cost of
2 goods used from stock or taken from stock and given away by the
3 taxpayer during such year, pay roll information of the
4 taxpayer's business during such year and any additional
5 reasonable information which the Department deems would be
6 helpful in determining the accuracy of the monthly, quarterly
7 or annual returns filed by such taxpayer as hereinbefore
8 provided for in this Section.

9 If the annual information return required by this Section
10 is not filed when and as required, the taxpayer shall be liable
11 as follows:

12 (i) Until January 1, 1994, the taxpayer shall be
13 liable for a penalty equal to 1/6 of 1% of the tax due from
14 such taxpayer under this Act during the period to be
15 covered by the annual return for each month or fraction of
16 a month until such return is filed as required, the
17 penalty to be assessed and collected in the same manner as
18 any other penalty provided for in this Act.

19 (ii) On and after January 1, 1994, the taxpayer shall
20 be liable for a penalty as described in Section 3-4 of the
21 Uniform Penalty and Interest Act.

22 The chief executive officer, proprietor, owner or highest
23 ranking manager shall sign the annual return to certify the
24 accuracy of the information contained therein. Any person who
25 willfully signs the annual return containing false or
26 inaccurate information shall be guilty of perjury and punished

1 accordingly. The annual return form prescribed by the
2 Department shall include a warning that the person signing the
3 return may be liable for perjury.

4 The foregoing portion of this Section concerning the
5 filing of an annual information return shall not apply to a
6 serviceman who is not required to file an income tax return
7 with the United States Government.

8 As soon as possible after the first day of each month, upon
9 certification of the Department of Revenue, the Comptroller
10 shall order transferred and the Treasurer shall transfer from
11 the General Revenue Fund to the Motor Fuel Tax Fund an amount
12 equal to 1.7% of 80% of the net revenue realized under this Act
13 for the second preceding month. Beginning April 1, 2000, this
14 transfer is no longer required and shall not be made.

15 Net revenue realized for a month shall be the revenue
16 collected by the State pursuant to this Act, less the amount
17 paid out during that month as refunds to taxpayers for
18 overpayment of liability.

19 For greater simplicity of administration, it shall be
20 permissible for manufacturers, importers and wholesalers whose
21 products are sold by numerous servicemen in Illinois, and who
22 wish to do so, to assume the responsibility for accounting and
23 paying to the Department all tax accruing under this Act with
24 respect to such sales, if the servicemen who are affected do
25 not make written objection to the Department to this
26 arrangement.

1 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
2 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
3 15, Section 15-20, eff. 6-5-19; 101-10, Article 25, Section
4 25-115, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
5 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

6 Section 20. The Retailers' Occupation Tax Act is amended
7 by changing Section 3 as follows:

8 (35 ILCS 120/3) (from Ch. 120, par. 442)

9 Sec. 3. Except as provided in this Section, on or before
10 the twentieth day of each calendar month, every person engaged
11 in the business of selling tangible personal property at
12 retail in this State during the preceding calendar month shall
13 file a return with the Department, stating:

14 1. The name of the seller;

15 2. His residence address and the address of his
16 principal place of business and the address of the
17 principal place of business (if that is a different
18 address) from which he engages in the business of selling
19 tangible personal property at retail in this State;

20 3. Total amount of receipts received by him during the
21 preceding calendar month or quarter, as the case may be,
22 from sales of tangible personal property, and from
23 services furnished, by him during such preceding calendar
24 month or quarter;

1 4. Total amount received by him during the preceding
2 calendar month or quarter on charge and time sales of
3 tangible personal property, and from services furnished,
4 by him prior to the month or quarter for which the return
5 is filed;

6 5. Deductions allowed by law;

7 6. Gross receipts which were received by him during
8 the preceding calendar month or quarter and upon the basis
9 of which the tax is imposed;

10 7. The amount of credit provided in Section 2d of this
11 Act;

12 8. The amount of tax due;

13 9. The signature of the taxpayer; and

14 10. Such other reasonable information as the
15 Department may require.

16 On and after January 1, 2018, except for returns for motor
17 vehicles, watercraft, aircraft, and trailers that are required
18 to be registered with an agency of this State, with respect to
19 retailers whose annual gross receipts average \$20,000 or more,
20 all returns required to be filed pursuant to this Act shall be
21 filed electronically. Retailers who demonstrate that they do
22 not have access to the Internet or demonstrate hardship in
23 filing electronically may petition the Department to waive the
24 electronic filing requirement.

25 If a taxpayer fails to sign a return within 30 days after
26 the proper notice and demand for signature by the Department,

1 the return shall be considered valid and any amount shown to be
2 due on the return shall be deemed assessed.

3 Each return shall be accompanied by the statement of
4 prepaid tax issued pursuant to Section 2e for which credit is
5 claimed.

6 Prior to October 1, 2003, and on and after September 1,
7 2004 a retailer may accept a Manufacturer's Purchase Credit
8 certification from a purchaser in satisfaction of Use Tax as
9 provided in Section 3-85 of the Use Tax Act if the purchaser
10 provides the appropriate documentation as required by Section
11 3-85 of the Use Tax Act. A Manufacturer's Purchase Credit
12 certification, accepted by a retailer prior to October 1, 2003
13 and on and after September 1, 2004 as provided in Section 3-85
14 of the Use Tax Act, may be used by that retailer to satisfy
15 Retailers' Occupation Tax liability in the amount claimed in
16 the certification, not to exceed 6.25% of the receipts subject
17 to tax from a qualifying purchase. A Manufacturer's Purchase
18 Credit reported on any original or amended return filed under
19 this Act after October 20, 2003 for reporting periods prior to
20 September 1, 2004 shall be disallowed. Manufacturer's
21 Purchaser Credit reported on annual returns due on or after
22 January 1, 2005 will be disallowed for periods prior to
23 September 1, 2004. No Manufacturer's Purchase Credit may be
24 used after September 30, 2003 through August 31, 2004 to
25 satisfy any tax liability imposed under this Act, including
26 any audit liability.

1 The Department may require returns to be filed on a
2 quarterly basis. If so required, a return for each calendar
3 quarter shall be filed on or before the twentieth day of the
4 calendar month following the end of such calendar quarter. The
5 taxpayer shall also file a return with the Department for each
6 of the first two months of each calendar quarter, on or before
7 the twentieth day of the following calendar month, stating:

8 1. The name of the seller;

9 2. The address of the principal place of business from
10 which he engages in the business of selling tangible
11 personal property at retail in this State;

12 3. The total amount of taxable receipts received by
13 him during the preceding calendar month from sales of
14 tangible personal property by him during such preceding
15 calendar month, including receipts from charge and time
16 sales, but less all deductions allowed by law;

17 4. The amount of credit provided in Section 2d of this
18 Act;

19 5. The amount of tax due; and

20 6. Such other reasonable information as the Department
21 may require.

22 Every person engaged in the business of selling aviation
23 fuel at retail in this State during the preceding calendar
24 month shall, instead of reporting and paying tax as otherwise
25 required by this Section, report and pay such tax on a separate
26 aviation fuel tax return. The requirements related to the

1 return shall be as otherwise provided in this Section.
2 Notwithstanding any other provisions of this Act to the
3 contrary, retailers selling aviation fuel shall file all
4 aviation fuel tax returns and shall make all aviation fuel tax
5 payments by electronic means in the manner and form required
6 by the Department. For purposes of this Section, "aviation
7 fuel" means jet fuel and aviation gasoline.

8 Beginning on October 1, 2003, any person who is not a
9 licensed distributor, importing distributor, or manufacturer,
10 as defined in the Liquor Control Act of 1934, but is engaged in
11 the business of selling, at retail, alcoholic liquor shall
12 file a statement with the Department of Revenue, in a format
13 and at a time prescribed by the Department, showing the total
14 amount paid for alcoholic liquor purchased during the
15 preceding month and such other information as is reasonably
16 required by the Department. The Department may adopt rules to
17 require that this statement be filed in an electronic or
18 telephonic format. Such rules may provide for exceptions from
19 the filing requirements of this paragraph. For the purposes of
20 this paragraph, the term "alcoholic liquor" shall have the
21 meaning prescribed in the Liquor Control Act of 1934.

22 Beginning on October 1, 2003, every distributor, importing
23 distributor, and manufacturer of alcoholic liquor as defined
24 in the Liquor Control Act of 1934, shall file a statement with
25 the Department of Revenue, no later than the 10th day of the
26 month for the preceding month during which transactions

1 occurred, by electronic means, showing the total amount of
2 gross receipts from the sale of alcoholic liquor sold or
3 distributed during the preceding month to purchasers;
4 identifying the purchaser to whom it was sold or distributed;
5 the purchaser's tax registration number; and such other
6 information reasonably required by the Department. A
7 distributor, importing distributor, or manufacturer of
8 alcoholic liquor must personally deliver, mail, or provide by
9 electronic means to each retailer listed on the monthly
10 statement a report containing a cumulative total of that
11 distributor's, importing distributor's, or manufacturer's
12 total sales of alcoholic liquor to that retailer no later than
13 the 10th day of the month for the preceding month during which
14 the transaction occurred. The distributor, importing
15 distributor, or manufacturer shall notify the retailer as to
16 the method by which the distributor, importing distributor, or
17 manufacturer will provide the sales information. If the
18 retailer is unable to receive the sales information by
19 electronic means, the distributor, importing distributor, or
20 manufacturer shall furnish the sales information by personal
21 delivery or by mail. For purposes of this paragraph, the term
22 "electronic means" includes, but is not limited to, the use of
23 a secure Internet website, e-mail, or facsimile.

24 If a total amount of less than \$1 is payable, refundable or
25 creditable, such amount shall be disregarded if it is less
26 than 50 cents and shall be increased to \$1 if it is 50 cents or

1 more.

2 Notwithstanding any other provision of this Act to the
3 contrary, retailers subject to tax on cannabis shall file all
4 cannabis tax returns and shall make all cannabis tax payments
5 by electronic means in the manner and form required by the
6 Department.

7 Beginning October 1, 1993, a taxpayer who has an average
8 monthly tax liability of \$150,000 or more shall make all
9 payments required by rules of the Department by electronic
10 funds transfer. Beginning October 1, 1994, a taxpayer who has
11 an average monthly tax liability of \$100,000 or more shall
12 make all payments required by rules of the Department by
13 electronic funds transfer. Beginning October 1, 1995, a
14 taxpayer who has an average monthly tax liability of \$50,000
15 or more shall make all payments required by rules of the
16 Department by electronic funds transfer. Beginning October 1,
17 2000, a taxpayer who has an annual tax liability of \$200,000 or
18 more shall make all payments required by rules of the
19 Department by electronic funds transfer. The term "annual tax
20 liability" shall be the sum of the taxpayer's liabilities
21 under this Act, and under all other State and local occupation
22 and use tax laws administered by the Department, for the
23 immediately preceding calendar year. The term "average monthly
24 tax liability" shall be the sum of the taxpayer's liabilities
25 under this Act, and under all other State and local occupation
26 and use tax laws administered by the Department, for the

1 immediately preceding calendar year divided by 12. Beginning
2 on October 1, 2002, a taxpayer who has a tax liability in the
3 amount set forth in subsection (b) of Section 2505-210 of the
4 Department of Revenue Law shall make all payments required by
5 rules of the Department by electronic funds transfer.

6 Before August 1 of each year beginning in 1993, the
7 Department shall notify all taxpayers required to make
8 payments by electronic funds transfer. All taxpayers required
9 to make payments by electronic funds transfer shall make those
10 payments for a minimum of one year beginning on October 1.

11 Any taxpayer not required to make payments by electronic
12 funds transfer may make payments by electronic funds transfer
13 with the permission of the Department.

14 All taxpayers required to make payment by electronic funds
15 transfer and any taxpayers authorized to voluntarily make
16 payments by electronic funds transfer shall make those
17 payments in the manner authorized by the Department.

18 The Department shall adopt such rules as are necessary to
19 effectuate a program of electronic funds transfer and the
20 requirements of this Section.

21 Any amount which is required to be shown or reported on any
22 return or other document under this Act shall, if such amount
23 is not a whole-dollar amount, be increased to the nearest
24 whole-dollar amount in any case where the fractional part of a
25 dollar is 50 cents or more, and decreased to the nearest
26 whole-dollar amount where the fractional part of a dollar is

1 less than 50 cents.

2 If the retailer is otherwise required to file a monthly
3 return and if the retailer's average monthly tax liability to
4 the Department does not exceed \$200, the Department may
5 authorize his returns to be filed on a quarter annual basis,
6 with the return for January, February and March of a given year
7 being due by April 20 of such year; with the return for April,
8 May and June of a given year being due by July 20 of such year;
9 with the return for July, August and September of a given year
10 being due by October 20 of such year, and with the return for
11 October, November and December of a given year being due by
12 January 20 of the following year.

13 If the retailer is otherwise required to file a monthly or
14 quarterly return and if the retailer's average monthly tax
15 liability with the Department does not exceed \$50, the
16 Department may authorize his returns to be filed on an annual
17 basis, with the return for a given year being due by January 20
18 of the following year.

19 Such quarter annual and annual returns, as to form and
20 substance, shall be subject to the same requirements as
21 monthly returns.

22 Notwithstanding any other provision in this Act concerning
23 the time within which a retailer may file his return, in the
24 case of any retailer who ceases to engage in a kind of business
25 which makes him responsible for filing returns under this Act,
26 such retailer shall file a final return under this Act with the

1 Department not more than one month after discontinuing such
2 business.

3 Where the same person has more than one business
4 registered with the Department under separate registrations
5 under this Act, such person may not file each return that is
6 due as a single return covering all such registered
7 businesses, but shall file separate returns for each such
8 registered business.

9 In addition, with respect to motor vehicles, watercraft,
10 aircraft, and trailers that are required to be registered with
11 an agency of this State, except as otherwise provided in this
12 Section, every retailer selling this kind of tangible personal
13 property shall file, with the Department, upon a form to be
14 prescribed and supplied by the Department, a separate return
15 for each such item of tangible personal property which the
16 retailer sells, except that if, in the same transaction, (i) a
17 retailer of aircraft, watercraft, motor vehicles or trailers
18 transfers more than one aircraft, watercraft, motor vehicle or
19 trailer to another aircraft, watercraft, motor vehicle
20 retailer or trailer retailer for the purpose of resale or (ii)
21 a retailer of aircraft, watercraft, motor vehicles, or
22 trailers transfers more than one aircraft, watercraft, motor
23 vehicle, or trailer to a purchaser for use as a qualifying
24 rolling stock as provided in Section 2-5 of this Act, then that
25 seller may report the transfer of all aircraft, watercraft,
26 motor vehicles or trailers involved in that transaction to the

1 Department on the same uniform invoice-transaction reporting
2 return form. For purposes of this Section, "watercraft" means
3 a Class 2, Class 3, or Class 4 watercraft as defined in Section
4 3-2 of the Boat Registration and Safety Act, a personal
5 watercraft, or any boat equipped with an inboard motor.

6 In addition, with respect to motor vehicles, watercraft,
7 aircraft, and trailers that are required to be registered with
8 an agency of this State, every person who is engaged in the
9 business of leasing or renting such items and who, in
10 connection with such business, sells any such item to a
11 retailer for the purpose of resale is, notwithstanding any
12 other provision of this Section to the contrary, authorized to
13 meet the return-filing requirement of this Act by reporting
14 the transfer of all the aircraft, watercraft, motor vehicles,
15 or trailers transferred for resale during a month to the
16 Department on the same uniform invoice-transaction reporting
17 return form on or before the 20th of the month following the
18 month in which the transfer takes place. Notwithstanding any
19 other provision of this Act to the contrary, all returns filed
20 under this paragraph must be filed by electronic means in the
21 manner and form as required by the Department.

22 Any retailer who sells only motor vehicles, watercraft,
23 aircraft, or trailers that are required to be registered with
24 an agency of this State, so that all retailers' occupation tax
25 liability is required to be reported, and is reported, on such
26 transaction reporting returns and who is not otherwise

1 required to file monthly or quarterly returns, need not file
2 monthly or quarterly returns. However, those retailers shall
3 be required to file returns on an annual basis.

4 The transaction reporting return, in the case of motor
5 vehicles or trailers that are required to be registered with
6 an agency of this State, shall be the same document as the
7 Uniform Invoice referred to in Section 5-402 of the Illinois
8 Vehicle Code and must show the name and address of the seller;
9 the name and address of the purchaser; the amount of the
10 selling price including the amount allowed by the retailer for
11 traded-in property, if any; the amount allowed by the retailer
12 for the traded-in tangible personal property, if any, to the
13 extent to which Section 1 of this Act allows an exemption for
14 the value of traded-in property; the balance payable after
15 deducting such trade-in allowance from the total selling
16 price; the amount of tax due from the retailer with respect to
17 such transaction; the amount of tax collected from the
18 purchaser by the retailer on such transaction (or satisfactory
19 evidence that such tax is not due in that particular instance,
20 if that is claimed to be the fact); the place and date of the
21 sale; a sufficient identification of the property sold; such
22 other information as is required in Section 5-402 of the
23 Illinois Vehicle Code, and such other information as the
24 Department may reasonably require.

25 The transaction reporting return in the case of watercraft
26 or aircraft must show the name and address of the seller; the

1 name and address of the purchaser; the amount of the selling
2 price including the amount allowed by the retailer for
3 traded-in property, if any; the amount allowed by the retailer
4 for the traded-in tangible personal property, if any, to the
5 extent to which Section 1 of this Act allows an exemption for
6 the value of traded-in property; the balance payable after
7 deducting such trade-in allowance from the total selling
8 price; the amount of tax due from the retailer with respect to
9 such transaction; the amount of tax collected from the
10 purchaser by the retailer on such transaction (or satisfactory
11 evidence that such tax is not due in that particular instance,
12 if that is claimed to be the fact); the place and date of the
13 sale, a sufficient identification of the property sold, and
14 such other information as the Department may reasonably
15 require.

16 Such transaction reporting return shall be filed not later
17 than 20 days after the day of delivery of the item that is
18 being sold, but may be filed by the retailer at any time sooner
19 than that if he chooses to do so. The transaction reporting
20 return and tax remittance or proof of exemption from the
21 Illinois use tax may be transmitted to the Department by way of
22 the State agency with which, or State officer with whom the
23 tangible personal property must be titled or registered (if
24 titling or registration is required) if the Department and
25 such agency or State officer determine that this procedure
26 will expedite the processing of applications for title or

1 registration.

2 With each such transaction reporting return, the retailer
3 shall remit the proper amount of tax due (or shall submit
4 satisfactory evidence that the sale is not taxable if that is
5 the case), to the Department or its agents, whereupon the
6 Department shall issue, in the purchaser's name, a use tax
7 receipt (or a certificate of exemption if the Department is
8 satisfied that the particular sale is tax exempt) which such
9 purchaser may submit to the agency with which, or State
10 officer with whom, he must title or register the tangible
11 personal property that is involved (if titling or registration
12 is required) in support of such purchaser's application for an
13 Illinois certificate or other evidence of title or
14 registration to such tangible personal property.

15 No retailer's failure or refusal to remit tax under this
16 Act precludes a user, who has paid the proper tax to the
17 retailer, from obtaining his certificate of title or other
18 evidence of title or registration (if titling or registration
19 is required) upon satisfying the Department that such user has
20 paid the proper tax (if tax is due) to the retailer. The
21 Department shall adopt appropriate rules to carry out the
22 mandate of this paragraph.

23 If the user who would otherwise pay tax to the retailer
24 wants the transaction reporting return filed and the payment
25 of the tax or proof of exemption made to the Department before
26 the retailer is willing to take these actions and such user has

1 not paid the tax to the retailer, such user may certify to the
2 fact of such delay by the retailer and may (upon the Department
3 being satisfied of the truth of such certification) transmit
4 the information required by the transaction reporting return
5 and the remittance for tax or proof of exemption directly to
6 the Department and obtain his tax receipt or exemption
7 determination, in which event the transaction reporting return
8 and tax remittance (if a tax payment was required) shall be
9 credited by the Department to the proper retailer's account
10 with the Department, but without the 2.1% or 1.75% discount
11 provided for in this Section being allowed. When the user pays
12 the tax directly to the Department, he shall pay the tax in the
13 same amount and in the same form in which it would be remitted
14 if the tax had been remitted to the Department by the retailer.

15 Refunds made by the seller during the preceding return
16 period to purchasers, on account of tangible personal property
17 returned to the seller, shall be allowed as a deduction under
18 subdivision 5 of his monthly or quarterly return, as the case
19 may be, in case the seller had theretofore included the
20 receipts from the sale of such tangible personal property in a
21 return filed by him and had paid the tax imposed by this Act
22 with respect to such receipts.

23 Where the seller is a corporation, the return filed on
24 behalf of such corporation shall be signed by the president,
25 vice-president, secretary or treasurer or by the properly
26 accredited agent of such corporation.

1 Where the seller is a limited liability company, the
2 return filed on behalf of the limited liability company shall
3 be signed by a manager, member, or properly accredited agent
4 of the limited liability company.

5 Except as provided in this Section, the retailer filing
6 the return under this Section shall, at the time of filing such
7 return, pay to the Department the amount of tax imposed by this
8 Act less a discount of 2.1% prior to January 1, 1990 and 1.75%
9 on and after January 1, 1990, or \$5 per calendar year,
10 whichever is greater, which is allowed to reimburse the
11 retailer for the expenses incurred in keeping records,
12 preparing and filing returns, remitting the tax and supplying
13 data to the Department on request. The discount under this
14 Section is not allowed for the 1.25% portion of taxes paid on
15 aviation fuel that is subject to the revenue use requirements
16 of 49 U.S.C. 47107(b) and 49 U.S.C. 47133. Any prepayment made
17 pursuant to Section 2d of this Act shall be included in the
18 amount on which such 2.1% or 1.75% discount is computed. In the
19 case of retailers who report and pay the tax on a transaction
20 by transaction basis, as provided in this Section, such
21 discount shall be taken with each such tax remittance instead
22 of when such retailer files his periodic return. The discount
23 allowed under this Section is allowed only for returns that
24 are filed in the manner required by this Act. The Department
25 may disallow the discount for retailers whose certificate of
26 registration is revoked at the time the return is filed, but

1 only if the Department's decision to revoke the certificate of
2 registration has become final.

3 Before October 1, 2000, if the taxpayer's average monthly
4 tax liability to the Department under this Act, the Use Tax
5 Act, the Service Occupation Tax Act, and the Service Use Tax
6 Act, excluding any liability for prepaid sales tax to be
7 remitted in accordance with Section 2d of this Act, was
8 \$10,000 or more during the preceding 4 complete calendar
9 quarters, he shall file a return with the Department each
10 month by the 20th day of the month next following the month
11 during which such tax liability is incurred and shall make
12 payments to the Department on or before the 7th, 15th, 22nd and
13 last day of the month during which such liability is incurred.
14 On and after October 1, 2000, if the taxpayer's average
15 monthly tax liability to the Department under this Act, the
16 Use Tax Act, the Service Occupation Tax Act, and the Service
17 Use Tax Act, excluding any liability for prepaid sales tax to
18 be remitted in accordance with Section 2d of this Act, was
19 \$20,000 or more during the preceding 4 complete calendar
20 quarters, he shall file a return with the Department each
21 month by the 20th day of the month next following the month
22 during which such tax liability is incurred and shall make
23 payment to the Department on or before the 7th, 15th, 22nd and
24 last day of the month during which such liability is incurred.
25 If the month during which such tax liability is incurred began
26 prior to January 1, 1985, each payment shall be in an amount

1 equal to 1/4 of the taxpayer's actual liability for the month
2 or an amount set by the Department not to exceed 1/4 of the
3 average monthly liability of the taxpayer to the Department
4 for the preceding 4 complete calendar quarters (excluding the
5 month of highest liability and the month of lowest liability
6 in such 4 quarter period). If the month during which such tax
7 liability is incurred begins on or after January 1, 1985 and
8 prior to January 1, 1987, each payment shall be in an amount
9 equal to 22.5% of the taxpayer's actual liability for the
10 month or 27.5% of the taxpayer's liability for the same
11 calendar month of the preceding year. If the month during
12 which such tax liability is incurred begins on or after
13 January 1, 1987 and prior to January 1, 1988, each payment
14 shall be in an amount equal to 22.5% of the taxpayer's actual
15 liability for the month or 26.25% of the taxpayer's liability
16 for the same calendar month of the preceding year. If the month
17 during which such tax liability is incurred begins on or after
18 January 1, 1988, and prior to January 1, 1989, or begins on or
19 after January 1, 1996, each payment shall be in an amount equal
20 to 22.5% of the taxpayer's actual liability for the month or
21 25% of the taxpayer's liability for the same calendar month of
22 the preceding year. If the month during which such tax
23 liability is incurred begins on or after January 1, 1989, and
24 prior to January 1, 1996, each payment shall be in an amount
25 equal to 22.5% of the taxpayer's actual liability for the
26 month or 25% of the taxpayer's liability for the same calendar

1 month of the preceding year or 100% of the taxpayer's actual
2 liability for the quarter monthly reporting period. The amount
3 of such quarter monthly payments shall be credited against the
4 final tax liability of the taxpayer's return for that month.
5 Before October 1, 2000, once applicable, the requirement of
6 the making of quarter monthly payments to the Department by
7 taxpayers having an average monthly tax liability of \$10,000
8 or more as determined in the manner provided above shall
9 continue until such taxpayer's average monthly liability to
10 the Department during the preceding 4 complete calendar
11 quarters (excluding the month of highest liability and the
12 month of lowest liability) is less than \$9,000, or until such
13 taxpayer's average monthly liability to the Department as
14 computed for each calendar quarter of the 4 preceding complete
15 calendar quarter period is less than \$10,000. However, if a
16 taxpayer can show the Department that a substantial change in
17 the taxpayer's business has occurred which causes the taxpayer
18 to anticipate that his average monthly tax liability for the
19 reasonably foreseeable future will fall below the \$10,000
20 threshold stated above, then such taxpayer may petition the
21 Department for a change in such taxpayer's reporting status.
22 On and after October 1, 2000, once applicable, the requirement
23 of the making of quarter monthly payments to the Department by
24 taxpayers having an average monthly tax liability of \$20,000
25 or more as determined in the manner provided above shall
26 continue until such taxpayer's average monthly liability to

1 the Department during the preceding 4 complete calendar
2 quarters (excluding the month of highest liability and the
3 month of lowest liability) is less than \$19,000 or until such
4 taxpayer's average monthly liability to the Department as
5 computed for each calendar quarter of the 4 preceding complete
6 calendar quarter period is less than \$20,000. However, if a
7 taxpayer can show the Department that a substantial change in
8 the taxpayer's business has occurred which causes the taxpayer
9 to anticipate that his average monthly tax liability for the
10 reasonably foreseeable future will fall below the \$20,000
11 threshold stated above, then such taxpayer may petition the
12 Department for a change in such taxpayer's reporting status.
13 The Department shall change such taxpayer's reporting status
14 unless it finds that such change is seasonal in nature and not
15 likely to be long term. If any such quarter monthly payment is
16 not paid at the time or in the amount required by this Section,
17 then the taxpayer shall be liable for penalties and interest
18 on the difference between the minimum amount due as a payment
19 and the amount of such quarter monthly payment actually and
20 timely paid, except insofar as the taxpayer has previously
21 made payments for that month to the Department in excess of the
22 minimum payments previously due as provided in this Section.
23 The Department shall make reasonable rules and regulations to
24 govern the quarter monthly payment amount and quarter monthly
25 payment dates for taxpayers who file on other than a calendar
26 monthly basis.

1 The provisions of this paragraph apply before October 1,
2 2001. Without regard to whether a taxpayer is required to make
3 quarter monthly payments as specified above, any taxpayer who
4 is required by Section 2d of this Act to collect and remit
5 prepaid taxes and has collected prepaid taxes which average in
6 excess of \$25,000 per month during the preceding 2 complete
7 calendar quarters, shall file a return with the Department as
8 required by Section 2f and shall make payments to the
9 Department on or before the 7th, 15th, 22nd and last day of the
10 month during which such liability is incurred. If the month
11 during which such tax liability is incurred began prior to
12 September 1, 1985 (the effective date of Public Act 84-221),
13 each payment shall be in an amount not less than 22.5% of the
14 taxpayer's actual liability under Section 2d. If the month
15 during which such tax liability is incurred begins on or after
16 January 1, 1986, each payment shall be in an amount equal to
17 22.5% of the taxpayer's actual liability for the month or
18 27.5% of the taxpayer's liability for the same calendar month
19 of the preceding calendar year. If the month during which such
20 tax liability is incurred begins on or after January 1, 1987,
21 each payment shall be in an amount equal to 22.5% of the
22 taxpayer's actual liability for the month or 26.25% of the
23 taxpayer's liability for the same calendar month of the
24 preceding year. The amount of such quarter monthly payments
25 shall be credited against the final tax liability of the
26 taxpayer's return for that month filed under this Section or

1 Section 2f, as the case may be. Once applicable, the
2 requirement of the making of quarter monthly payments to the
3 Department pursuant to this paragraph shall continue until
4 such taxpayer's average monthly prepaid tax collections during
5 the preceding 2 complete calendar quarters is \$25,000 or less.
6 If any such quarter monthly payment is not paid at the time or
7 in the amount required, the taxpayer shall be liable for
8 penalties and interest on such difference, except insofar as
9 the taxpayer has previously made payments for that month in
10 excess of the minimum payments previously due.

11 The provisions of this paragraph apply on and after
12 October 1, 2001. Without regard to whether a taxpayer is
13 required to make quarter monthly payments as specified above,
14 any taxpayer who is required by Section 2d of this Act to
15 collect and remit prepaid taxes and has collected prepaid
16 taxes that average in excess of \$20,000 per month during the
17 preceding 4 complete calendar quarters shall file a return
18 with the Department as required by Section 2f and shall make
19 payments to the Department on or before the 7th, 15th, 22nd and
20 last day of the month during which the liability is incurred.
21 Each payment shall be in an amount equal to 22.5% of the
22 taxpayer's actual liability for the month or 25% of the
23 taxpayer's liability for the same calendar month of the
24 preceding year. The amount of the quarter monthly payments
25 shall be credited against the final tax liability of the
26 taxpayer's return for that month filed under this Section or

1 Section 2f, as the case may be. Once applicable, the
2 requirement of the making of quarter monthly payments to the
3 Department pursuant to this paragraph shall continue until the
4 taxpayer's average monthly prepaid tax collections during the
5 preceding 4 complete calendar quarters (excluding the month of
6 highest liability and the month of lowest liability) is less
7 than \$19,000 or until such taxpayer's average monthly
8 liability to the Department as computed for each calendar
9 quarter of the 4 preceding complete calendar quarters is less
10 than \$20,000. If any such quarter monthly payment is not paid
11 at the time or in the amount required, the taxpayer shall be
12 liable for penalties and interest on such difference, except
13 insofar as the taxpayer has previously made payments for that
14 month in excess of the minimum payments previously due.

15 If any payment provided for in this Section exceeds the
16 taxpayer's liabilities under this Act, the Use Tax Act, the
17 Service Occupation Tax Act and the Service Use Tax Act, as
18 shown on an original monthly return, the Department shall, if
19 requested by the taxpayer, issue to the taxpayer a credit
20 memorandum no later than 30 days after the date of payment. The
21 credit evidenced by such credit memorandum may be assigned by
22 the taxpayer to a similar taxpayer under this Act, the Use Tax
23 Act, the Service Occupation Tax Act or the Service Use Tax Act,
24 in accordance with reasonable rules and regulations to be
25 prescribed by the Department. If no such request is made, the
26 taxpayer may credit such excess payment against tax liability

1 subsequently to be remitted to the Department under this Act,
2 the Use Tax Act, the Service Occupation Tax Act or the Service
3 Use Tax Act, in accordance with reasonable rules and
4 regulations prescribed by the Department. If the Department
5 subsequently determined that all or any part of the credit
6 taken was not actually due to the taxpayer, the taxpayer's
7 2.1% and 1.75% vendor's discount shall be reduced by 2.1% or
8 1.75% of the difference between the credit taken and that
9 actually due, and that taxpayer shall be liable for penalties
10 and interest on such difference.

11 If a retailer of motor fuel is entitled to a credit under
12 Section 2d of this Act which exceeds the taxpayer's liability
13 to the Department under this Act for the month which the
14 taxpayer is filing a return, the Department shall issue the
15 taxpayer a credit memorandum for the excess.

16 Beginning January 1, 1990, each month the Department shall
17 pay into the Local Government Tax Fund, a special fund in the
18 State treasury which is hereby created, the net revenue
19 realized for the preceding month from the 1% tax imposed under
20 this Act.

21 Beginning January 1, 1990, each month the Department shall
22 pay into the County and Mass Transit District Fund, a special
23 fund in the State treasury which is hereby created, 4% of the
24 net revenue realized for the preceding month from the 6.25%
25 general rate other than aviation fuel sold on or after
26 December 1, 2019. This exception for aviation fuel only

1 applies for so long as the revenue use requirements of 49
2 U.S.C. 47107(b) and 49 U.S.C. 47133 are binding on the State.

3 Beginning August 1, 2000, each month the Department shall
4 pay into the County and Mass Transit District Fund 20% of the
5 net revenue realized for the preceding month from the 1.25%
6 rate on the selling price of motor fuel and gasohol. Beginning
7 September 1, 2010, each month the Department shall pay into
8 the County and Mass Transit District Fund 20% of the net
9 revenue realized for the preceding month from the 1.25% rate
10 on the selling price of sales tax holiday items.

11 Beginning January 1, 1990, each month the Department shall
12 pay into the Local Government Tax Fund 16% of the net revenue
13 realized for the preceding month from the 6.25% general rate
14 on the selling price of tangible personal property other than
15 aviation fuel sold on or after December 1, 2019. This
16 exception for aviation fuel only applies for so long as the
17 revenue use requirements of 49 U.S.C. 47107(b) and 49 U.S.C.
18 47133 are binding on the State.

19 For aviation fuel sold on or after December 1, 2019, each
20 month the Department shall pay into the State Aviation Program
21 Fund 20% of the net revenue realized for the preceding month
22 from the 6.25% general rate on the selling price of aviation
23 fuel, less an amount estimated by the Department to be
24 required for refunds of the 20% portion of the tax on aviation
25 fuel under this Act, which amount shall be deposited into the
26 Aviation Fuel Sales Tax Refund Fund. The Department shall only

1 pay moneys into the State Aviation Program Fund and the
2 Aviation Fuel Sales Tax Refund Fund under this Act for so long
3 as the revenue use requirements of 49 U.S.C. 47107(b) and 49
4 U.S.C. 47133 are binding on the State.

5 Beginning August 1, 2000, each month the Department shall
6 pay into the Local Government Tax Fund 80% of the net revenue
7 realized for the preceding month from the 1.25% rate on the
8 selling price of motor fuel and gasohol. Beginning September
9 1, 2010, each month the Department shall pay into the Local
10 Government Tax Fund 80% of the net revenue realized for the
11 preceding month from the 1.25% rate on the selling price of
12 sales tax holiday items.

13 Beginning October 1, 2009, each month the Department shall
14 pay into the Capital Projects Fund an amount that is equal to
15 an amount estimated by the Department to represent 80% of the
16 net revenue realized for the preceding month from the sale of
17 candy, grooming and hygiene products, and soft drinks that had
18 been taxed at a rate of 1% prior to September 1, 2009 but that
19 are now taxed at 6.25%.

20 Beginning July 1, 2011, each month the Department shall
21 pay into the Clean Air Act Permit Fund 80% of the net revenue
22 realized for the preceding month from the 6.25% general rate
23 on the selling price of sorbents used in Illinois in the
24 process of sorbent injection as used to comply with the
25 Environmental Protection Act or the federal Clean Air Act, but
26 the total payment into the Clean Air Act Permit Fund under this

1 Act and the Use Tax Act shall not exceed \$2,000,000 in any
2 fiscal year.

3 Beginning July 1, 2013, each month the Department shall
4 pay into the Underground Storage Tank Fund from the proceeds
5 collected under this Act, the Use Tax Act, the Service Use Tax
6 Act, and the Service Occupation Tax Act an amount equal to the
7 average monthly deficit in the Underground Storage Tank Fund
8 during the prior year, as certified annually by the Illinois
9 Environmental Protection Agency, but the total payment into
10 the Underground Storage Tank Fund under this Act, the Use Tax
11 Act, the Service Use Tax Act, and the Service Occupation Tax
12 Act shall not exceed \$18,000,000 in any State fiscal year. As
13 used in this paragraph, the "average monthly deficit" shall be
14 equal to the difference between the average monthly claims for
15 payment by the fund and the average monthly revenues deposited
16 into the fund, excluding payments made pursuant to this
17 paragraph.

18 Beginning July 1, 2015, of the remainder of the moneys
19 received by the Department under the Use Tax Act, the Service
20 Use Tax Act, the Service Occupation Tax Act, and this Act, each
21 month the Department shall deposit \$500,000 into the State
22 Crime Laboratory Fund.

23 Beginning on January 1, 2022, each month the Department
24 shall pay into the Fire Prevention Fund 50% of the net revenue
25 realized for the preceding month from the tax imposed on the
26 selling price of D.O.T. Class C common fireworks.

1 Of the remainder of the moneys received by the Department
2 pursuant to this Act, (a) 1.75% thereof shall be paid into the
3 Build Illinois Fund and (b) prior to July 1, 1989, 2.2% and on
4 and after July 1, 1989, 3.8% thereof shall be paid into the
5 Build Illinois Fund; provided, however, that if in any fiscal
6 year the sum of (1) the aggregate of 2.2% or 3.8%, as the case
7 may be, of the moneys received by the Department and required
8 to be paid into the Build Illinois Fund pursuant to this Act,
9 Section 9 of the Use Tax Act, Section 9 of the Service Use Tax
10 Act, and Section 9 of the Service Occupation Tax Act, such Acts
11 being hereinafter called the "Tax Acts" and such aggregate of
12 2.2% or 3.8%, as the case may be, of moneys being hereinafter
13 called the "Tax Act Amount", and (2) the amount transferred to
14 the Build Illinois Fund from the State and Local Sales Tax
15 Reform Fund shall be less than the Annual Specified Amount (as
16 hereinafter defined), an amount equal to the difference shall
17 be immediately paid into the Build Illinois Fund from other
18 moneys received by the Department pursuant to the Tax Acts;
19 the "Annual Specified Amount" means the amounts specified
20 below for fiscal years 1986 through 1993:

21	Fiscal Year	Annual Specified Amount
22	1986	\$54,800,000
23	1987	\$76,650,000
24	1988	\$80,480,000
25	1989	\$88,510,000
26	1990	\$115,330,000

1	1991	\$145,470,000
2	1992	\$182,730,000
3	1993	\$206,520,000;

4 and means the Certified Annual Debt Service Requirement (as
5 defined in Section 13 of the Build Illinois Bond Act) or the
6 Tax Act Amount, whichever is greater, for fiscal year 1994 and
7 each fiscal year thereafter; and further provided, that if on
8 the last business day of any month the sum of (1) the Tax Act
9 Amount required to be deposited into the Build Illinois Bond
10 Account in the Build Illinois Fund during such month and (2)
11 the amount transferred to the Build Illinois Fund from the
12 State and Local Sales Tax Reform Fund shall have been less than
13 1/12 of the Annual Specified Amount, an amount equal to the
14 difference shall be immediately paid into the Build Illinois
15 Fund from other moneys received by the Department pursuant to
16 the Tax Acts; and, further provided, that in no event shall the
17 payments required under the preceding proviso result in
18 aggregate payments into the Build Illinois Fund pursuant to
19 this clause (b) for any fiscal year in excess of the greater of
20 (i) the Tax Act Amount or (ii) the Annual Specified Amount for
21 such fiscal year. The amounts payable into the Build Illinois
22 Fund under clause (b) of the first sentence in this paragraph
23 shall be payable only until such time as the aggregate amount
24 on deposit under each trust indenture securing Bonds issued
25 and outstanding pursuant to the Build Illinois Bond Act is
26 sufficient, taking into account any future investment income,

1 to fully provide, in accordance with such indenture, for the
2 defeasance of or the payment of the principal of, premium, if
3 any, and interest on the Bonds secured by such indenture and on
4 any Bonds expected to be issued thereafter and all fees and
5 costs payable with respect thereto, all as certified by the
6 Director of the Bureau of the Budget (now Governor's Office of
7 Management and Budget). If on the last business day of any
8 month in which Bonds are outstanding pursuant to the Build
9 Illinois Bond Act, the aggregate of moneys deposited in the
10 Build Illinois Bond Account in the Build Illinois Fund in such
11 month shall be less than the amount required to be transferred
12 in such month from the Build Illinois Bond Account to the Build
13 Illinois Bond Retirement and Interest Fund pursuant to Section
14 13 of the Build Illinois Bond Act, an amount equal to such
15 deficiency shall be immediately paid from other moneys
16 received by the Department pursuant to the Tax Acts to the
17 Build Illinois Fund; provided, however, that any amounts paid
18 to the Build Illinois Fund in any fiscal year pursuant to this
19 sentence shall be deemed to constitute payments pursuant to
20 clause (b) of the first sentence of this paragraph and shall
21 reduce the amount otherwise payable for such fiscal year
22 pursuant to that clause (b). The moneys received by the
23 Department pursuant to this Act and required to be deposited
24 into the Build Illinois Fund are subject to the pledge, claim
25 and charge set forth in Section 12 of the Build Illinois Bond
26 Act.

1 Subject to payment of amounts into the Build Illinois Fund
2 as provided in the preceding paragraph or in any amendment
3 thereto hereafter enacted, the following specified monthly
4 installment of the amount requested in the certificate of the
5 Chairman of the Metropolitan Pier and Exposition Authority
6 provided under Section 8.25f of the State Finance Act, but not
7 in excess of sums designated as "Total Deposit", shall be
8 deposited in the aggregate from collections under Section 9 of
9 the Use Tax Act, Section 9 of the Service Use Tax Act, Section
10 9 of the Service Occupation Tax Act, and Section 3 of the
11 Retailers' Occupation Tax Act into the McCormick Place
12 Expansion Project Fund in the specified fiscal years.

13	Fiscal Year	Total Deposit
14	1993	\$0
15	1994	53,000,000
16	1995	58,000,000
17	1996	61,000,000
18	1997	64,000,000
19	1998	68,000,000
20	1999	71,000,000
21	2000	75,000,000
22	2001	80,000,000
23	2002	93,000,000
24	2003	99,000,000
25	2004	103,000,000

1	2005	108,000,000
2	2006	113,000,000
3	2007	119,000,000
4	2008	126,000,000
5	2009	132,000,000
6	2010	139,000,000
7	2011	146,000,000
8	2012	153,000,000
9	2013	161,000,000
10	2014	170,000,000
11	2015	179,000,000
12	2016	189,000,000
13	2017	199,000,000
14	2018	210,000,000
15	2019	221,000,000
16	2020	233,000,000
17	2021	300,000,000
18	2022	300,000,000
19	2023	300,000,000
20	2024	300,000,000
21	2025	300,000,000
22	2026	300,000,000
23	2027	375,000,000
24	2028	375,000,000
25	2029	375,000,000
26	2030	375,000,000

1	2031	375,000,000
2	2032	375,000,000
3	2033	375,000,000
4	2034	375,000,000
5	2035	375,000,000
6	2036	450,000,000

7 and

8 each fiscal year

9 thereafter that bonds

10 are outstanding under

11 Section 13.2 of the

12 Metropolitan Pier and

13 Exposition Authority Act,

14 but not after fiscal year 2060.

15 Beginning July 20, 1993 and in each month of each fiscal
16 year thereafter, one-eighth of the amount requested in the
17 certificate of the Chairman of the Metropolitan Pier and
18 Exposition Authority for that fiscal year, less the amount
19 deposited into the McCormick Place Expansion Project Fund by
20 the State Treasurer in the respective month under subsection
21 (g) of Section 13 of the Metropolitan Pier and Exposition
22 Authority Act, plus cumulative deficiencies in the deposits
23 required under this Section for previous months and years,
24 shall be deposited into the McCormick Place Expansion Project
25 Fund, until the full amount requested for the fiscal year, but
26 not in excess of the amount specified above as "Total

1 Deposit", has been deposited.

2 Subject to payment of amounts into the Capital Projects
3 Fund, the Clean Air Act Permit Fund, the Build Illinois Fund,
4 and the McCormick Place Expansion Project Fund pursuant to the
5 preceding paragraphs or in any amendments thereto hereafter
6 enacted, for aviation fuel sold on or after December 1, 2019,
7 the Department shall each month deposit into the Aviation Fuel
8 Sales Tax Refund Fund an amount estimated by the Department to
9 be required for refunds of the 80% portion of the tax on
10 aviation fuel under this Act. The Department shall only
11 deposit moneys into the Aviation Fuel Sales Tax Refund Fund
12 under this paragraph for so long as the revenue use
13 requirements of 49 U.S.C. 47107(b) and 49 U.S.C. 47133 are
14 binding on the State.

15 Subject to payment of amounts into the Build Illinois Fund
16 and the McCormick Place Expansion Project Fund pursuant to the
17 preceding paragraphs or in any amendments thereto hereafter
18 enacted, beginning July 1, 1993 and ending on September 30,
19 2013, the Department shall each month pay into the Illinois
20 Tax Increment Fund 0.27% of 80% of the net revenue realized for
21 the preceding month from the 6.25% general rate on the selling
22 price of tangible personal property.

23 Subject to payment of amounts into the Build Illinois Fund
24 and the McCormick Place Expansion Project Fund pursuant to the
25 preceding paragraphs or in any amendments thereto hereafter
26 enacted, beginning with the receipt of the first report of

1 taxes paid by an eligible business and continuing for a
2 25-year period, the Department shall each month pay into the
3 Energy Infrastructure Fund 80% of the net revenue realized
4 from the 6.25% general rate on the selling price of
5 Illinois-mined coal that was sold to an eligible business. For
6 purposes of this paragraph, the term "eligible business" means
7 a new electric generating facility certified pursuant to
8 Section 605-332 of the Department of Commerce and Economic
9 Opportunity Law of the Civil Administrative Code of Illinois.

10 Subject to payment of amounts into the Build Illinois
11 Fund, the McCormick Place Expansion Project Fund, the Illinois
12 Tax Increment Fund, and the Energy Infrastructure Fund
13 pursuant to the preceding paragraphs or in any amendments to
14 this Section hereafter enacted, beginning on the first day of
15 the first calendar month to occur on or after August 26, 2014
16 (the effective date of Public Act 98-1098), each month, from
17 the collections made under Section 9 of the Use Tax Act,
18 Section 9 of the Service Use Tax Act, Section 9 of the Service
19 Occupation Tax Act, and Section 3 of the Retailers' Occupation
20 Tax Act, the Department shall pay into the Tax Compliance and
21 Administration Fund, to be used, subject to appropriation, to
22 fund additional auditors and compliance personnel at the
23 Department of Revenue, an amount equal to 1/12 of 5% of 80% of
24 the cash receipts collected during the preceding fiscal year
25 by the Audit Bureau of the Department under the Use Tax Act,
26 the Service Use Tax Act, the Service Occupation Tax Act, the

1 Retailers' Occupation Tax Act, and associated local occupation
2 and use taxes administered by the Department.

3 Subject to payments of amounts into the Build Illinois
4 Fund, the McCormick Place Expansion Project Fund, the Illinois
5 Tax Increment Fund, the Energy Infrastructure Fund, and the
6 Tax Compliance and Administration Fund as provided in this
7 Section, beginning on July 1, 2018 the Department shall pay
8 each month into the Downstate Public Transportation Fund the
9 moneys required to be so paid under Section 2-3 of the
10 Downstate Public Transportation Act.

11 Subject to successful execution and delivery of a
12 public-private agreement between the public agency and private
13 entity and completion of the civic build, beginning on July 1,
14 2023, of the remainder of the moneys received by the
15 Department under the Use Tax Act, the Service Use Tax Act, the
16 Service Occupation Tax Act, and this Act, the Department shall
17 deposit the following specified deposits in the aggregate from
18 collections under the Use Tax Act, the Service Use Tax Act, the
19 Service Occupation Tax Act, and the Retailers' Occupation Tax
20 Act, as required under Section 8.25g of the State Finance Act
21 for distribution consistent with the Public-Private
22 Partnership for Civic and Transit Infrastructure Project Act.
23 The moneys received by the Department pursuant to this Act and
24 required to be deposited into the Civic and Transit
25 Infrastructure Fund are subject to the pledge, claim and
26 charge set forth in Section 25-55 of the Public-Private

1 Partnership for Civic and Transit Infrastructure Project Act.
 2 As used in this paragraph, "civic build", "private entity",
 3 "public-private agreement", and "public agency" have the
 4 meanings provided in Section 25-10 of the Public-Private
 5 Partnership for Civic and Transit Infrastructure Project Act.

6	Fiscal Year.....	Total Deposit
7	2024	\$200,000,000
8	2025	\$206,000,000
9	2026	\$212,200,000
10	2027	\$218,500,000
11	2028	\$225,100,000
12	2029	\$288,700,000
13	2030	\$298,900,000
14	2031	\$309,300,000
15	2032	\$320,100,000
16	2033	\$331,200,000
17	2034	\$341,200,000
18	2035	\$351,400,000
19	2036	\$361,900,000
20	2037	\$372,800,000
21	2038	\$384,000,000
22	2039	\$395,500,000
23	2040	\$407,400,000
24	2041	\$419,600,000
25	2042	\$432,200,000
26	2043	\$445,100,000

1 Beginning July 1, 2021 and until July 1, 2022, subject to
2 the payment of amounts into the County and Mass Transit
3 District Fund, the Local Government Tax Fund, the Build
4 Illinois Fund, the McCormick Place Expansion Project Fund, the
5 Illinois Tax Increment Fund, the Energy Infrastructure Fund,
6 and the Tax Compliance and Administration Fund as provided in
7 this Section, the Department shall pay each month into the
8 Road Fund the amount estimated to represent 16% of the net
9 revenue realized from the taxes imposed on motor fuel and
10 gasohol. Beginning July 1, 2022 and until July 1, 2023,
11 subject to the payment of amounts into the County and Mass
12 Transit District Fund, the Local Government Tax Fund, the
13 Build Illinois Fund, the McCormick Place Expansion Project
14 Fund, the Illinois Tax Increment Fund, the Energy
15 Infrastructure Fund, and the Tax Compliance and Administration
16 Fund as provided in this Section, the Department shall pay
17 each month into the Road Fund the amount estimated to
18 represent 32% of the net revenue realized from the taxes
19 imposed on motor fuel and gasohol. Beginning July 1, 2023 and
20 until July 1, 2024, subject to the payment of amounts into the
21 County and Mass Transit District Fund, the Local Government
22 Tax Fund, the Build Illinois Fund, the McCormick Place
23 Expansion Project Fund, the Illinois Tax Increment Fund, the
24 Energy Infrastructure Fund, and the Tax Compliance and
25 Administration Fund as provided in this Section, the
26 Department shall pay each month into the Road Fund the amount

1 estimated to represent 48% of the net revenue realized from
2 the taxes imposed on motor fuel and gasohol. Beginning July 1,
3 2024 and until July 1, 2025, subject to the payment of amounts
4 into the County and Mass Transit District Fund, the Local
5 Government Tax Fund, the Build Illinois Fund, the McCormick
6 Place Expansion Project Fund, the Illinois Tax Increment Fund,
7 the Energy Infrastructure Fund, and the Tax Compliance and
8 Administration Fund as provided in this Section, the
9 Department shall pay each month into the Road Fund the amount
10 estimated to represent 64% of the net revenue realized from
11 the taxes imposed on motor fuel and gasohol. Beginning on July
12 1, 2025, subject to the payment of amounts into the County and
13 Mass Transit District Fund, the Local Government Tax Fund, the
14 Build Illinois Fund, the McCormick Place Expansion Project
15 Fund, the Illinois Tax Increment Fund, the Energy
16 Infrastructure Fund, and the Tax Compliance and Administration
17 Fund as provided in this Section, the Department shall pay
18 each month into the Road Fund the amount estimated to
19 represent 80% of the net revenue realized from the taxes
20 imposed on motor fuel and gasohol. As used in this paragraph
21 "motor fuel" has the meaning given to that term in Section 1.1
22 of the Motor Fuel Tax Act, and "gasohol" has the meaning given
23 to that term in Section 3-40 of the Use Tax Act.

24 Of the remainder of the moneys received by the Department
25 pursuant to this Act, 75% thereof shall be paid into the State
26 Treasury and 25% shall be reserved in a special account and

1 used only for the transfer to the Common School Fund as part of
2 the monthly transfer from the General Revenue Fund in
3 accordance with Section 8a of the State Finance Act.

4 The Department may, upon separate written notice to a
5 taxpayer, require the taxpayer to prepare and file with the
6 Department on a form prescribed by the Department within not
7 less than 60 days after receipt of the notice an annual
8 information return for the tax year specified in the notice.
9 Such annual return to the Department shall include a statement
10 of gross receipts as shown by the retailer's last Federal
11 income tax return. If the total receipts of the business as
12 reported in the Federal income tax return do not agree with the
13 gross receipts reported to the Department of Revenue for the
14 same period, the retailer shall attach to his annual return a
15 schedule showing a reconciliation of the 2 amounts and the
16 reasons for the difference. The retailer's annual return to
17 the Department shall also disclose the cost of goods sold by
18 the retailer during the year covered by such return, opening
19 and closing inventories of such goods for such year, costs of
20 goods used from stock or taken from stock and given away by the
21 retailer during such year, payroll information of the
22 retailer's business during such year and any additional
23 reasonable information which the Department deems would be
24 helpful in determining the accuracy of the monthly, quarterly
25 or annual returns filed by such retailer as provided for in
26 this Section.

1 If the annual information return required by this Section
2 is not filed when and as required, the taxpayer shall be liable
3 as follows:

4 (i) Until January 1, 1994, the taxpayer shall be
5 liable for a penalty equal to 1/6 of 1% of the tax due from
6 such taxpayer under this Act during the period to be
7 covered by the annual return for each month or fraction of
8 a month until such return is filed as required, the
9 penalty to be assessed and collected in the same manner as
10 any other penalty provided for in this Act.

11 (ii) On and after January 1, 1994, the taxpayer shall
12 be liable for a penalty as described in Section 3-4 of the
13 Uniform Penalty and Interest Act.

14 The chief executive officer, proprietor, owner or highest
15 ranking manager shall sign the annual return to certify the
16 accuracy of the information contained therein. Any person who
17 willfully signs the annual return containing false or
18 inaccurate information shall be guilty of perjury and punished
19 accordingly. The annual return form prescribed by the
20 Department shall include a warning that the person signing the
21 return may be liable for perjury.

22 The provisions of this Section concerning the filing of an
23 annual information return do not apply to a retailer who is not
24 required to file an income tax return with the United States
25 Government.

26 As soon as possible after the first day of each month, upon

1 certification of the Department of Revenue, the Comptroller
2 shall order transferred and the Treasurer shall transfer from
3 the General Revenue Fund to the Motor Fuel Tax Fund an amount
4 equal to 1.7% of 80% of the net revenue realized under this Act
5 for the second preceding month. Beginning April 1, 2000, this
6 transfer is no longer required and shall not be made.

7 Net revenue realized for a month shall be the revenue
8 collected by the State pursuant to this Act, less the amount
9 paid out during that month as refunds to taxpayers for
10 overpayment of liability.

11 For greater simplicity of administration, manufacturers,
12 importers and wholesalers whose products are sold at retail in
13 Illinois by numerous retailers, and who wish to do so, may
14 assume the responsibility for accounting and paying to the
15 Department all tax accruing under this Act with respect to
16 such sales, if the retailers who are affected do not make
17 written objection to the Department to this arrangement.

18 Any person who promotes, organizes, provides retail
19 selling space for concessionaires or other types of sellers at
20 the Illinois State Fair, DuQuoin State Fair, county fairs,
21 local fairs, art shows, flea markets and similar exhibitions
22 or events, including any transient merchant as defined by
23 Section 2 of the Transient Merchant Act of 1987, is required to
24 file a report with the Department providing the name of the
25 merchant's business, the name of the person or persons engaged
26 in merchant's business, the permanent address and Illinois

1 Retailers Occupation Tax Registration Number of the merchant,
2 the dates and location of the event and other reasonable
3 information that the Department may require. The report must
4 be filed not later than the 20th day of the month next
5 following the month during which the event with retail sales
6 was held. Any person who fails to file a report required by
7 this Section commits a business offense and is subject to a
8 fine not to exceed \$250.

9 Any person engaged in the business of selling tangible
10 personal property at retail as a concessionaire or other type
11 of seller at the Illinois State Fair, county fairs, art shows,
12 flea markets and similar exhibitions or events, or any
13 transient merchants, as defined by Section 2 of the Transient
14 Merchant Act of 1987, may be required to make a daily report of
15 the amount of such sales to the Department and to make a daily
16 payment of the full amount of tax due. The Department shall
17 impose this requirement when it finds that there is a
18 significant risk of loss of revenue to the State at such an
19 exhibition or event. Such a finding shall be based on evidence
20 that a substantial number of concessionaires or other sellers
21 who are not residents of Illinois will be engaging in the
22 business of selling tangible personal property at retail at
23 the exhibition or event, or other evidence of a significant
24 risk of loss of revenue to the State. The Department shall
25 notify concessionaires and other sellers affected by the
26 imposition of this requirement. In the absence of notification

1 by the Department, the concessionaires and other sellers shall
2 file their returns as otherwise required in this Section.

3 (Source: P.A. 100-303, eff. 8-24-17; 100-363, eff. 7-1-18;
4 100-863, eff. 8-14-18; 100-1171, eff. 1-4-19; 101-10, Article
5 15, Section 15-25, eff. 6-5-19; 101-10, Article 25, Section
6 25-120, eff. 6-5-19; 101-27, eff. 6-25-19; 101-32, eff.
7 6-28-19; 101-604, eff. 12-13-19; 101-636, eff. 6-10-20.)

8 Section 25. The Pyrotechnic Use Act is amended by changing
9 Sections 2 and 2.2 as follows:

10 (425 ILCS 35/2) (from Ch. 127 1/2, par. 128)

11 Sec. 2. Possession, sale, and use of fireworks. Except for
12 D.O.T. Class C common fireworks and as otherwise ~~as~~
13 ~~hereinafter~~ provided in this Act it shall be unlawful for any
14 person, firm, co-partnership, or corporation to knowingly
15 possess, offer for sale, expose for sale, sell at retail, or
16 use or explode any display fireworks, flame effects, or
17 consumer fireworks; provided that city councils in cities, the
18 president and board of trustees in villages and incorporated
19 towns, and outside the corporate limits of cities, villages
20 and incorporated towns, the county board, shall have power to
21 adopt reasonable rules and regulations for the granting of
22 permits for pyrotechnic and consumer displays. D.O.T. Class C
23 common fireworks may be purchased only by individuals over the
24 age of 18.

1 "D.O.T. Class C common fireworks" means all articles of
2 fireworks as are now or hereafter classified as D.O.T. Class C
3 common fireworks in the regulations of the United States
4 Department of Transportation for transportation of explosive
5 and other dangerous articles.

6 (Source: P.A. 93-263, eff. 7-22-03; 94-658, eff. 1-1-06.)

7 (425 ILCS 35/2.2)

8 Sec. 2.2. Private use. ~~Consumer displays.~~ Fireworks
9 may be discharged only by individuals over the age of 18.

10 ~~Each consumer display shall be handled by a competent~~
11 ~~individual who has received training from a consumer fireworks~~
12 ~~training class approved by the Office of the State Fire~~
13 ~~Marshal. Applications for consumer display permits shall be~~
14 ~~made in writing at least 15 days in advance of the date of the~~
15 ~~display, unless agreed to otherwise by the local jurisdiction~~
16 ~~issuing the permit and the fire chief of the jurisdiction in~~
17 ~~which the display will occur. After a permit has been granted,~~
18 ~~sales, possession, use, and distribution of consumer fireworks~~
19 ~~for display shall be lawful for that purpose only. No permit~~
20 ~~granted hereunder shall be transferable.~~

21 ~~Permits may be granted hereunder to any adult individual~~
22 ~~applying for a permit who provides proof that he or she has~~
23 ~~received the requisite training. The local jurisdiction~~
24 ~~issuing the permit is authorized to conduct a criminal~~
25 ~~background check of the applicant as a condition of issuing a~~

1 ~~permit.~~

2 ~~A permit shall be issued only after inspection of the~~
3 ~~display site by the fire chief providing fire protection~~
4 ~~coverage to the area of display, or his or her designee, to~~
5 ~~determine that the display is in full compliance with the~~
6 ~~rules adopted by the State Fire Marshal. Nothing in this~~
7 ~~Section shall prohibit the issuer of a permit from adopting~~
8 ~~more stringent rules.~~

9 (Source: P.A. 94-658, eff. 1-1-06.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law, except that Section 25 takes effect January 1,
12 2022.